



Figure 1: Aerial view of the study site, showing the dense forest and the surrounding landscape.

The Sylhet District Records.

EDITED BY

WALTER KELLY FIRMINGER, B.D., B.LIT.,
ARCHDEACON OF CALCUTTA.

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Sylhet District Records.

No. 1.

To SAUMEL CHARTERS, Esq.,
President, and Members of
the Committee of Revenue, Calcutta.

SYLHET :

6th January 1786.

GENTLEMEN,

There being no brick building in this place as a place of security for debtors or criminals, I request your permission to build a jail for the use of the Adawlut and Phogdary Court Materials being cheap, I only estimate the expence at sixteen hundred rupees. The straw houses in which the prisoners were confined, being lately burned down, I take the opportunity of troubling you on the subject.

I have, etc.,

B. LINDSAY.

No. 2.

To THE HON'BLE JOHN MACPHERSON, Esq.,
Governor General, and
Members of the Board of Ordnance,
Fort William.

SYLHET :

7th January 1786.

HON'BLE SIR AND GENTLEMEN,

The hill people in this neighbourhood having lately shown an inclination to be troublesome, I beg leave to request that you will order me a supply of six barrels of gunpowder and one hundred and fifty stands of new arms, for which I hold myself immediately responsible. Upon a former occasion, I indented for 100 stands, but those sent me up were quite old and worn out, and, although they had undergone a repair, I found them almost unserviceable, which is the cause of my troubling you at present.

I have, etc.,

R. LINDSAY.

No. 3.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE,
CALCUTTA :
3rd January 1786.

SIR,

Accompanying we transmit you a copy of Regulations passed by the Hon'ble the Governor General and Council to which we desire you will pay the strictest attention, particularly to the first, fourth, fifth, sixth and ninth *Articles*

Collector not
to retain
cash balances.

Having received the most peremptory orders from the Hon'ble Board to prevent any balance of cash in the hands of the Collectors of Revenue after satisfying the necessary demands of the Troops, we direct you to remit punctually at the end of each month whatever balance of cash shall be in your Treasury. As the Hon'ble Board has been pleased to order that in future the zemindars shall be paid their moshaira in paper, we desire you will inform all the zemindars entitled to moshaira in your district of this order to be inferred from the first of May next.

Moshaira

The zemindars will in consequence of the above Regulations pay up their revenue.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
J. EVELYN.

No. 4.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

FORT WILLIAM :
4th January 1786.

SIR

I am directed by the Accountant General to the Revenue Department to return you your General Treasury and Jumma Wassil Bawkee Accounts for 1191 Bengal stile, and to request that you will transmit in lieu thereof, in English and Persian, as soon as you possibly can, the following :—

Accounts.

Jumma Wassil Bawkee for the last Pergunnatty year.

General Treasury Account from 30th April 1784 to the 1st May 1785 accompanied by a Treasury account from that period to the 30th September following, or end of the Pergunnatty year.

SYLHET DISTRICT RECORDS.

And, as your alteration of the stile agreeable to which your accounts are kept at the Presidency precludes an examination of them with the General Account of the Revenue Department, I am further directed to request you will transmit accounts for each year in the above mentioned form, from the time of that alteration having taken place.

I am, etc.,
J. E. HARRINGTON,
D. A. R. D.

* Fawjdari.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

KHALSAH :
January 15th, 1786.

SIR,

I am directed by the Hon'ble Governor General to inform you that if at any time you should find it necessary to quit your station, it is his pleasure that you should in future address the President, as Acting President of the Committee, for permission to do so, and that all applications for leave to resign the service are to be made through the channel of the Committee.

I am, etc.,
WM. COWPER.

No. 6.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE DEPARTMENT,
FORT WILLIAM :
17th January 1786.
[Received 5th February.]

SIR,

I am directed by the Hon'ble the Governor General and Council to acknowledge the receipt of your letter to them of the 4th of October last with its enclosures, and to transmit to you the accompanying publication, which you are desired to make ; when if no objections should be received, the Board will order a sunnud to be prepared in favour of Goarhurry Sing.

I am, etc.,
H. WEBBER,
Secretary.

No. 7.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

FORT WILLIAM :

16th January 1786.

SIR,

Accounts.

As the late arrival of the mofussil accounts at the Presidency prevents a regular compliance with the Hon'ble Board's orders fixing the periods of my furnishing the Accountant General with a quick stock Account of the Revenue Department, I beg leave to request that you will observe the utmost punctuality in transmitting your monthly accounts to the Committee of Revenue accompanied by every voucher, as soon after the close of each month as the time required for drawing them out will admit, which space, I should conceive, cannot possibly exceed four days.

I am, etc.,

R. JOHNSON,

Account. Genl. Dept.

No. 8.

TO RICHARD JOHNSON, Esq.,

Accountant General, Revenue Department.

SYLHET :

February 2, 1786.

SIR,

Agreeable to the Regulation of the Hon'ble Governor General and Council, dated 20th December 1785, I now beg leave to enclose you a bill for my own allowances for January amounting to S. A. Rs. 1,864 8 8

My Assistants' bill for	...	Rs.	565	7	11
The Assistant Surgeon's bill	...	Rs.	300	0	0

2,229 11 7

For which amount I request you will transmit me the Treasury orders.

I am, etc.,

[R. LINDSAY.]

No. 9.

TO SAMUEL CHARTERS, Esq.,
President, and Members of the Committee of
Revenue, Fort William

SYLHET.

4th February 1780.

GENTLEMEN,

The Lunglah pergunnah under Sylhet is divided into two tuppahs, Outre-Lunglah baug and Duckenbaug, and it appears by the original tukseem papers that the Zemindar of each division are entitled and are in possession of nearly an equal proportion of land. The jumma of the whole pergunnah is 32,000 cawns, of which Outrebaug tuppah pays 24,000 and the Duckenbaug 8 000. The reason assigned for this unequal assessment is this. The Outrebaug tuppah, being adjoining to the mountains, the Zemindars formerly paid a salann to the Government of 12,000 cawns annually for the privilege of catching elephants in such years when they proved fortunate in the pursuit. Elephants being no longer demanded from them, the Zemindars, instead of hunting, are obliged to depend upon the cultivation of their lands for the payment of the 12,000 cawns, which is far more than they can possibly afford to pay, though the pergunnah is fully capable of doing it if an equal assessment is made.

In the enclosed is the Outrebaug Zemindars petition that the pergunnah may be measured, and both tuppahs equally assessed. As their complaint is well founded, I request your permission to carry the same into execution.

I am, etc.,
R LINDSAY.

No. 10.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE,
CALCUTTA :
6th February 1786.

SIR,

We direct that in future your Towjes Account be accompanied with a particular list of all parts delivered to you on account of revenue specifying the names of the shroffs by whom they are granted and the dates when payable, and also the names of the renters from whom they are received.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
J. EVELYN.

SYLHET DISTRICT RECORDS.

No. 11.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

FORT WILLIAM :
The 16th February 1786.

SIR,

I am directed by the Accountant General to the Revenue Department to return you the bills inclosed in your letter to him of the 2nd instant and to request you will transmit them to your Agent in Calcutta, with instructions to apply for the necessary certificates at this office.

With respect to the bill of Mr. W. Davidson no allowance for an Assistant Surgeon appears inserted in the charges of your establishment, nor is his pay charged in your monthly accounts.

I am, etc.,
J. E. HARRINGTON,
D. A. R. D.

No. 12.

TO WILLIAM COWPER, Esq.,
Acting President, and Committee of Revenue.

FORT WILLIAM :
17th February 1786.

GENTLEMEN,

Accounts

I have been favored with your Secretary's letter of the 6th instant, accompanied by two copies of letters, from the Chief of Dacca and Collector of Sylhet, with the accounts therein enclosed, from which letters I have abstracted such articles as those Gentlemen have set against the balances due from them, account annual remittances of cowries, and request to know how far they are to be considered admissable, that the necessary entries may be made thereof upon the books of the Revenue Department.

CHIEF OF DACCA

Remarks.

1st. Sylhet by godown rent contingent charges,									
year 1187.	Servants' wages, etc.,	Marful							
	Dyaram, etc.,	Cawns	7,972	0 15	or 1,713	3 2			
1188	Ditto, By Kenal Kissin	"	8,913	10 0	or 1,915	5 19	1		
1189	Ditto, By Notty, etc.,	"	9,041	7 5	or 1,943	1 15			
1190	Ditto, By Serry Klassen	"	17,952	15 0	or 2,868	4 0			
							5,901	5 15	
							9,429	14 14	8
	Less on the sale of					5,584	4 16		
	cowries and batta.								
	Ditto on dfts.					1 4	22		
							5,586	2 18	2
							Rs. 15,618	1 13	1

SYLHET DISTRICT RECORDS.

7

					Remarks.	
Year 1187	Amount of a bill drawn by Mr Lindsay or Kertumairai, the same was returned protested to the former	1,338	2	16	3	I do not find that Mr Lindsay has ever given credit for this sum
1186	Merut Soroochand	2,607	1	11	0	In explanation of the amount of the debt due from Soroochand, I beg leave to refer the Committee to the letter from the Chief of Dacca accompanying his accounts, and request to know if any and what part be considered recoverable.
	Amount of Bills of Exchange received by him and not credited on the account	5,160	6	4	0	
Ditto	Amount of cowries unaccounted by him	2,867	13	10		
Ditto by ditto		13,873	1	15	0	
	Amount Jemmeh Nelly etc, Isalloor to the end of 1190 S year	1,259	4	3	0	42,512 15 3
	Amount Jemmeh Isalloor to the end of 1186 S year	1,420	5	4	3	14,015 5 9 3
						Rs 64,330 12 10

COLLECTOR OF SYLHET

1st Bill of Exchange drawn by the Committee upon the Collector in favor of Sheikh Cosomullah	Sa Rs 1000	This bill was debited to the Collector of Sylhet in August 1781 and forms no part of the cowries to Dacca, therefore ought not to have been set against them
For disbursements at Dacca and Foreign William Frop's travelling charges from Calcutta to Sylhet in November 83	" 240	The Collector should be called upon to explain by what authority these charges are made and set against his remittances to Dacca
His pay etc allowances by permission from the 1st November 83 to the 30th September 1784, one year and 11 months @ Rs 261 p m	6,001	
10 the Surgeons travelling charges from Calcutta	300	
His pay from the 1st January 1784 to the 30th September 85 one year 9 months @ Rs 200 p m	6,300	
	Rs 19,849	
3 To unavoidable wastage being stole upon the passage down broken cowries, and other deficiencies which cannot be prevented 24 per cent upon 15,10,000 cowries @ 5-12 per Sa Rs	6,565	4
4 To the establishment of the Dewanny Adawlat of Sylhet from the 1st of August 1784 to the 30th September 85 @ 272 Sa Rs p m	3,808	Vide remarks upon 2nd article
To the Fausdarry Establishment under the Magistrate for the above period @ 24 p m	3,386	
	7,194	

5. Difference between the estimated exchange of cowries at the Khalsa and the actual price paid for them at Sylhet, being a loss to the Company on their former valuation per Re., 1 cawn, 1 pun, 11 gundahs.

The Collector in his account remark that the amount of cowries purchased by him of Government at rate of 5 cawns 12 puns per Sa. Ea. on the terms proposed by Derozio to the Committee on 29th September 1783 and afterwards accepted of Michael from him I request therefore to be informed if the revenues of Sylhet are in future to be calculated at this rate upon the books of the Revenue Department.

I am, etc.,

R. JOHNSON,

Accountant General, Revenue Department.

No. 13.

TO THE HON'BLE R. LINDSAY,
Chief of Sylhet.

ORDNANCE OFFICE :

23rd February 1786.

[Received 19th March.]

SIR,

Ordnance

Your letter of the 4th ultimo has been received and submitted for the approbation of the Board of Ordnance, who have been pleased to grant you the pounder together with 150 stands of repaired arms, which will be delivered to your order, on application being made to the Commissary of Stores.

I am, etc.,

FRANCIS HUMPHREYS, LT.,

Secretary, Board of Ordnance.

No. 14.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE, CALCUTTA,

27th February 1786.

SIR,

We think it necessary to acquaint you that the Governor General and Council of Revenue have been pleased to appoint Mr. William Cowper President of the Committee, and that Mr. John Mackenzie has succeeded to a full

seat and voice in consequence of the resignation of Mr. Charters. We have further to acquaint you that the Board have appointed Mr. Richard Johnson a member of our Committee.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
R. JOHNSON.

No. 15.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE:
CALCUTTA ;
6th March 1786.

SIR

We have received your letter and enclosures of the 15th November last and have to require your particular attention to the following orders :—

COLLECTOR OF SYLHET.	Rs.
Sylhet year 1187, amount of a bill drawn by Mr. Lindsay on Kirtunarain, the same was returned protested to the former ...	1,258 2 16 2
1st. A bill of exchange drawn by the Committee upon the Collector in favor of Sheikh Corremullah, Sicca	1,000

2nd. To disbursements at Dacca, viz., Ensign William Troop's travelling charges, from Calcutta to Sylhet in November 1783	246
His pay and allowances by permission from the 1st November 1783, to 30th September 1785, 1 year and 11 months at Rs. 261 per month ...	6,003

6,249

ORDERS.

As it appears the Collector has never given the Chief of Dacca credit for this sum, ordered that he be called upon for an explanation.

This bill was debited by the Collector in August 1783, and forms no part of his remittances to Dacca, and, therefore, ought not to have been set against them.

Ordered that the Collector do explain by what authority the charges are made and set against his remittances to Dacca.

3rd. The Surgeon's travelling charges	Rs.
from Calcutta ...	300
His pay from the 1st January 1784	
to the 30th September 1785, 1	
year and 9 months at Rs. 300 per	
month ...	6,300
	<u>12,849</u>

4th. To the Establishment of the	
Dawany Adawlut of Sylhet from	
the 1st August 1784 to the 30th	
September 1789, at 27289 Rs.	
per month ...	3,808
To the Fougedary Establishment	
under the Magistrate for the above	
period at Rs. 242 per month ...	3,388
	<u>7,196</u>

Vide remark upon second article.

We are,
W. COWPER.
T. GRAHAM.
JOHN MACKENZIE.

Exd.
J. B. B.
Assat.

No. 15(A).
CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE, CALCUTTA:
2nd March 1786.

SIR,

Accompanying I transmit you an extract of the proceedings of the Hon'ble Governor General and Secret Board of Inspection to which the Committee request your attention.

I am, etc.,
JNO. SCOTT,
Secretary.

ENCLOSURE.

Extract from the Proceedings of the Governor General and Council in their Secret Department of Inspection, 22nd January 1786.

The allowances granted to Company's servants who are assistants to Revenue Chiefs and Collectors varying in the several amounts, which were not formerly intended to exceed Rs 300 per mensem respectively, it is ordered that the monthly allowances granted to all such assistants be fixed at this sum.

A true extract,

(Signed) E. HAY,

Secretary.

A true extract,

JNO. SCOTT,

Secretary.

No. 16

(Received 4th March 1786.)

TO THE RIGHT HON'BLE SIR CHARLES EARL CORNWALLIS,
Governor General,

and Members of the Supreme Council
at Fort William in Bengal.

The humble petition of Model and Ram Chander
and Dargopersaud, Talookdars, pergunnah of Roydoom—

Most humbly sheweth—

That your Petitioners most humbly beg leave to present unto your Lordship that one Moodonarain Choudary of the pergunnah Roydoom, who without lawful (sic) or reasonable cause taken a large increase of jumma from your Petitioners without any objection. Your Petitioners think he shall be ruined and disgraced, and the pergunnah will not remain in cultivation. The arrear that is due from your Petitioners, the said Moodonarain Choudary, does not compel to pay and contrary the said Moodonarain Choudary unjustly your Petitioners' estate and effects are going to be spoiled, and one has been unjustly ruined to this day in the pergunnah. Your Petitioner hopes the justice may be done him.

Therefore, your Petitioner most humbly pray that Your Lordship will be pleased to take your Petitioner's case into serious consideration, and examine usage and customary country, and your Petitioner further sheweth unto your Lordship so gracious as to grant a perwannah or permission to the Mr. William Hyndman to examine this affair.

[Portion of leaf has been broken off.]

No. 17.

TO THE HON'BLE ROBERT LINDSAY.

CALCUTTA :

14th March 1786.

SIR,

Kanungoes.

The Committee of Revenue having called upon me to report upon the state of the Canongoes' office, I have sent circular perwannahs to all the Canon-goes requiring a list of the records, etc., etc. I request your assistance to carry the orders of the Committee into execution in your district.

I am, etc.,

J. D. PATERSON,

Registrar, Canongoes' Office.

No. 18.

(Received 23rd March 1786.)

TO THE RIGHT HON'BLE CHARLES EARL CORNWALLIS,

Governor General, etc., etc,

The humble Petition of Mahomed Walley
of Zilah Sylhet—

Humble sheweth—

That your Petitioner is due to receive the sum of odd hundred rupees on account of a decree from Noor Khawn and Zemindars of the above Zilah and the pergunnah Khoordia, but the said Zemindars forcibly never pay the money to your petitioner. He is much distressed for want of cash.

Therefore your petitioner most humbly prays that a letter may be issued upon Mr. Holman and Mr. Laizey,* the collector of the aforesaid Zilah, that they may send for the above Zemindars and make them to pay the money to your Petitioner which is due to him from them on account of Decree.

Your petitioner, as in duty bound, shall ever pray.

No. 19.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

CALCUTTA :

15th March 1786.

SIR,

I am directed by the President and Committee of Revenue to transmit you the enclosed copy of an extract from a letter from the Secretary to the Hon'ble Board for your information and guidance.

I am, etc.,

JNO. SCOTT,

Secretary.

ENCLOSURE.

Extract of a letter from the Secretary to the Hon'ble Board, dated 10th March 1786.

I am likewise to inform you that the Board has made it a General Regulation that every Chief or Collector of Revenue, whose collections shall fall in arrears, be immediately called upon by you for a state of his actual collections up to the latest period, with his reasons for any arrears that may exist therein: whereupon, if the reasons assigned shall not appear to you fully satisfactory, you are directed and required, without any previous communication with the Board, to recall such Chief or Collector to the Presidency; taking at the same time the necessary precautions for securing the revenues; and, on the arrival of party at the Presidency, you are to report the case at large to the Board and wait their orders.

Collectors
attends.

Revenue Committee,
A true extract.
JAS. SPOTISWOODE,
Secretary.

No. 20.

TO THE HON'BLE MR. LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE:
13th March 1786.

SIR,

I am directed by the President and Members of the Committee of Revenue to return you the enclosed petition, which accompanied your letter of the 4th September, and request you will conform to the Regulations in transmitting it accompanied by translation.

I am, etc.,
JOHN SCOTT,
Secretary.

No 21.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE,
CALCUTTA:
3rd April 1786.

SIR,

Accompanying we transmit you a copy of a letter from the Secretary to the Secret Department of Inspection and desire you will inquire and report

to us what quantity of waste ground in your district can be appropriated to the service ordered by the Board.

We are, etc,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
R. JOHNSON.

ENCLOSURE.

To WILLIAM COWPER, Esq.,
President, and Committee
of Revenue,

COUNCIL CHAMBER,
SECRET DEPARTMENT OF INSPECTION :

29th March 1786.

GENTLEMEN,

The Hon'ble Governor General and Council having thought proper to resolve on the two independent regiments at Rangur and Chittagong, and on reducing nine Jemadars from each regiment of sepoys, they have further agreed that the native commissioned and non-commissioned officers reduced by these resolutions shall have waste lands allotted to them in such proportions as were allowed in the Bangalore district to invalid officers, viz. :—

To a Soubahdar	...	...	... 200 begas.
„ Jemadar	...	...	... 100 „
„ Havildar	...	...	... 60 „
„ Naick	...	...	... 50 „

These lands are not to be resumed on the death of the commissioned or non-commissioned officers, but it is to be left to the option of his family whether a perpetual grant of them at a moderate fixed rent to be fixed by the Collector.

The following is the number of the commissioned and non-commissioned officers for which waste lands are to be provided :—

Chittagong Regiment.
10 Subhadars.
20 Jemadars.
40 Havildars.
40 Naicks.

Rangur Regiment.
10 Subhadars.
20 Jemadars.
40 Havildars.
40 Naicks.

Besides 270 Jemadars reduced from the regiments of sepoys.

It is the Board's pleasure that you report to them what waste lands can be most conveniently allotted to the several descriptions of native officers.

With respect to those of the Ramgur and Chittagong regiments, waste lands are to be granted to them as near as is possible to the stations to which they have been respectively attached.

I have, etc.,
E. HAY,
Secretary.

Revenue Committee.

A true copy.

JAS. SPURDISWOODE,
Sub-Secretary.

No. 22.

CIRCULAR.

FORT WILLIAM.

4th April 1786.

SIR,

I am directed by the Accomptant General to the Revenue Department to request that you will debit your Treasury Account for this month to the head of General Books of the "Revenue Department" for the amount of the allowances on your Establishment to be issued on certificates from 1st January to the end of March 1786; enumerating the particulars of the allowances and names of the persons entitled to receive them; crediting your account for these charges in like manner as if they had been discharged in money: which Regulation you will be pleased to observe in future in drawing out your monthly accounts, which should include the allowances of each preceding month.

Should separate bills be remitted for these allowances, each should receive your authentication.

I am, etc.,
J. E. HARRINGTON,
D. A. R. D.

No. 23.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE,
CALCUTTA :
6th April 1786.

SIR,

Accompanying we forward you a copy of a paragraph in a letter to us from the Hon'ble Board by which you are allowed to disburse the same

Jail

estimated in your letter of the 6th January, for erecting a jail.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
R. JOHNSON.

ENCLOSURE.

Extract of a letter from the Hon'ble Board, dated the 30th March 1786.

"As you deem the sum proposed by the Collector of Sylhet for erecting jail for his Dewanny and Faujedarry prisoners moderate and reasonable, we comply with your recommendation for its being allowed him."

Revenue Committee.
A true extract.

No. 24.

CIRCULAR.

TO THE HON'BLE R. LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE,
CALCUTTA:
The 11th April 1786.

SIR,

I am directed by the President and Members of the Committee of Revenue to transmit you the accompanying extract of a letter from the Hon'ble Board for enquiry and report.

I am, etc.,
JAS. SPOTTISWOODE.
Sub-Secretary.

ENCLOSURE.

Extract of a letter from the Secretary to the General Département, under date the 3rd April 1786.

It having been reported that a practice has gradually crept in amongst the buayans and other natives of dressing their servants in, or nearly in the same uniform as the Company's Sepoys, and that they have become in this dress the terror of the common people, and often commit most oppressive acts for which the Company's Sepoys have the odium, the Hon'ble Board desire that circular letters be issued throughout the country to prevent this practice.

SYLHET DISTRICT RECORDS.

I am further to communicate to you that it is the wish of the Hon^{ble} Board to obtain a correct list of all Europeans throughout these provinces, their place of abode, occupation and time they have resided in India which they desire you will cause to be prepared as expeditiously as possible, the Superintendents of Police have been directed to prepare a list of those residing in or about Calcutta.

Lists of Residents.

REVENUE COMMITTEE.

A true extract.

JAS. SPOTTISWOODE,

Sub-Secretary.

No. 25.

TO THE HON^{ble} ROBERT LINDSAY, Esq.,

Collector at Sylhet.

CHANDERNAGORE:

April the 13th, 1786.

SIR,

The Hon^{ble} the Governor General and Council having thought proper to agree that the French may have commercial agents in such parts of Provinces where it appears they have heretofore sent agents, I am instructed, as Commissary on the part of the English nation, to desire that the gentleman who may deliver to you this letter, and who proceeds as agent for trade, under the immediate permission of Monsieur. Dangereux, Agent on part of His Most Christian Majesty in Bengal, be received and permitted to carry on commerce at Sylhet, in the same manner as the French did before the last war, and that you will afford him every just and reasonable assistance in your power in his commercial transactions.

French.

I have, etc.,

J. WILTON

Commissary.

No. 26.

TO THE HON^{ble} ROBERT LINDSAY,

Collector of Sylhet.

REVENUE COMMITTEE,

CALCUTTA:

The 17th April 1786.

[Received the 19th May,]

SIR,

We are concerned to be under the necessity of informing you that the non-transmission of your account for August obliges us in our report to the Hon^{ble} Governor General and Council upon the subject to consider the whole list of that month as a balance.

Arrears accounts.

We transmit you enclosed an extract from our Proceedings of the 25th November 1783, relative to the despatch of the monthly Towjee accounts to which we request your most particular attention.

We are, etc.,
WM. COWPER.
JOHN MACKENZIE.
R. JOHNSON.

ENCLOSURE.

Extract of a letter from the Hon'ble Board, under date the 1st November 1783.

"As we observe by the perusal of your Towjee account for Bhadun that several of the Collectors persist, in disobedience to our positive injunctions, in neglecting to transmit the Towjee accounts, we think it highly necessary and do accordingly hereby invest you with full power and authority to dismiss from office any and every Chief or Collector who shall commit such omission in time to come, after you shall have duly notified to them the powers we now vest in you, and we think it further proper to declare to you that as it is our firm intention to have this Regulation fully carried into execution, we shall hold you immediately responsible to us as guilty of a breach of duty should you, in the case of any omission by any Chief or Collector pronounce their immediate dismission, which you are positively to proceed in, without any application to us, only advising us after you shall have issued the orders."

A true extract.
JAS. SPOTTISWOODE,
Sub-Secretary.

No. 27.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet

REVENUE COMMITTEE,
CALCUTTA.
18th April 1786.

SIR,

As it appears by a statement of balances of cash bearing date the 16th ultimo laid before the Committee of Revenue by the Accomptant General to the Revenue Department that there was then a balance of treasure of Rs. 27,182-13-11-3 in your hands, I am desired by the Committee to request that you will pay particular attention to the directions transmitted to you on the 3rd January last; and that, in conformity thereto, you will henceforth remit your whole balances of treasure to the Presidency at the end of each month.

I am, etc.,
A. SETON,
Assistant Secretary,

No. 28.

WILLIAM COWPER, ESQ.,

President, etc., Members, Committee of Revenue, Calcutta.

[Not dated but probably in April 1786].

GENTLEMEN,

Herewith I have the pleasure to transmit you Treasury Account, Charge Zemindary, Charges Collections, Charges General and Tonjoe Account for the month of April 1786 with duplicates of the whole in the Persian and Bengali Languages.

In the accompanying Explanation I am again under the necessity of repeating the same reasons which have been invariably assigned at the expiration of each month for the balance that has continued to accumulate from the commencement of the year to the present period and now stands :—

Summa of 1192 *

Collected *

Balance

the greatest part of which must be considered as irrecoverable.

The calamity the District sustained by inundation, followed with all the destructive consequences of famine and loss of cattle, has not been exaggerated. In order to mitigate the evil and to ease the inhabitants, I proposed, at the beginning of the season, that one-half of the revenues of the present year should be given up, a remission of only one-third to be granted the ensuing year, and the revenues to be increased to their original amount the third year.

Floods.

This measure was not disapproved of by the Committee, but you found inconsistent with the instructions from the Court of Directors to adopt the plan of a three years' settlement. It therefore did not meet your concurrence. Still your directions tended nearly to the same purpose of alleviating the general distress by recommending me to realise only as much of the revenues as appeared consistent with the indulgence Government was inclined to show the unfortunate sufferers. It was allowing great latitude to me as Collector and leads me to acknowledge my gratitude for the confidence reposed in me. This I flatter myself I have not abused either by a misplaced lenity in giving up the demands of Government, or an ill-timed severity in collecting more than the zemindars could well afford to pay. Upon the whole I consider myself fortunate in realising a sum considerably greater than I had reason to expect. My collections for eight years previous to the late calamity were in general regular, and I have been fortunate in never incurring the censure of the Board. I therefore hope upon the present occasion you will explain the immediate cause of the balance, and exculpate me of neglect to the duties of my station. I express myself with some anxiety on this subject because the late orders respecting balances are peremptory.

^atement of
Revenue.

I have, etc.,
B. LINDBAY.

No. 29.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE,
CALCUTTA :

19th April 1886.

[Received the 10th May.]

SIR,

Directions for
the Settlement
of
1193.

The Hon'ble the Governor General and Council having been pleased to direct that the Settlement of the several districts for the present Bengal year 1193 shall be concluded upon the plan of last year, we desire that you, immediately proceed to make that of the district under your charge, and we refer you for your guidance to the instructions transmitted to you upon the subject of last year's Settlement on the 12th May 1885.

As the Board have been pleased to pass some resolutions, which authorize the abolition of the Zemindars' moshaira, we transmit you enclosed a copy thereof for your information and guidance in settling the amount of the Jumma. With respect to the particular operation of this order in the district under your charge you will receive specific instructions from us in a very short time.

You will perceive from the accompanying extract from the Proceedings of the Hon'ble Board that they have been pleased to reinstate the Canonges in the complete charge and possession of all the powers and functions, properly belonging to their office. We direct that in making the Settlement you call upon the naibs in the mofussil to countersign all the mofussil papers, and to preserve official transcripts thereof amongst the records under their charge.

As the realization of the balances is a very important object, you will observe as an invariable rule to accept of no proposal from any Zemindars or other landholder whatever, until he shall have previously paid up his balance of 1192, or given unquestionable security for the liquidation thereof, and should any Zemindar hesitate or refuse compliance with this requisition, we direct that you conclude the Settlement with his nearest relation in the line of succession (on condition he gives the security required), provided you [believe?] him capable of conducting the business that will in that case devolve upon him. Should the Zemindar's nearest relation in the line of succession be incapable, you will then pitch upon the next to him, and so on, till you find amongst his nearest connections a proper person who is able and willing to provide for the liquidation of the balance of 1192.

We are, etc.,

WM. COWPER.

JOHN MACKENZIE.

P. S.—Should no person of the above description be found amongst the Zemindars' relations, we authorize you to conclude the settlement with some other responsible person, taking such measures as you may deem necessary for the security of the public revenues, and giving us timely information thereof.

W. C.

J. M.

ENCLOSURE No. 1.

Extract from the Proceedings of the Hon'ble Governor General and Council of Revenue, dated the 7th April 1786

Agreed that the ancient constitutional check of the Canongoes' Department in regard to the collections and all officers therein employed be now revived, and placed by the Committee of Revenue upon a state of full and effectual operation from the commencement of the ensuing English year; that, for this purpose, the two head Canongoes be themselves male resident at the Khalsah at the Presidency, and that a mohr on each of their parts be without fail stationed in the collection outchery of each of the Chiefs and Collectors, who are to keep daily account of the receipts of revenue and regularly to transmit authenticated copies thereof under their own seals, without communicating the same to the Collectors, to their principals at the Presidency, whose duty it shall be to preserve these statements, to compare them as they arrive with the Persian statements of the same accounts received by the Committee from the respective Chiefs and Collectors, and to report any difference that may appear, and further to execute all such other functions as are properly depend on their Department.

It is expected and required of the Committee of Revenue that more especially on the first introduction of this system, they will be particularly attentive to the vigilance and good behaviour of the Chiefs and Collectors, and to the regular transmission of the Canongoes' monthly statements, and wherever they shall see cause to suspect any want of attention in respect to the security of the collections, or otherwise, they are hereby directed to pursue, without delay, the most effectual measures by deputing fit persons to correct such evils, after having obtained the sanction of the Board for such deputation, and the approbation of the persons recommended to be so employed.

A true Extract.

B. APLIN,

Secretary.

REVENUE COMMITTEE.

A true Extract.

A. SETON,

Assistant Secretary.

ENCLOSURE No. 2.

Extract of the Proceedings of the Hon'ble Governor and Council of Revenue, under date the 7th April 1786.

The Board having duly considered the preceding letter with the official documents on which it has been founded, it evidently appears to them that the allowance granted to sundry of the zemindars (commencing in 1771 on the introduction of the farming system and 5 years settlement) under the denomination of Moshasira was a subsistence given to the zemindars in consideration of their being temporarily dispossessed of the management of their lands; and as all, or most of the said zemindars have lately been restored to the management of their land there remains, therefore, no reason to continue the extraordinary allowance and unnecessary charge to Government, the cause

being removed which gave rise to the payment of it : but as in a measure of this consequence the Board wish to proceed with every just degree of moderation and lenity to the parties, it is agreed that the Moshahira of each zemindar respectively shall be totally discontinued only in such cases where his actual jumma to Government does not exceed that which the same lands were charged with the year following the establishment of the Moshahira of the parties respectively, and that whenever the present jumma exceeds the preceding standard, such portion of the Moshahira shall be continued as allowed for, in the ensuing year's settlement (according as the Committee may think preferable) as will leave each respective zemindar on as advantageous a footing as he stood on before any Moshahira was allowed him.

REVENUE DEPARTMENT.

A true extract.

B. APLIN,

Secretary.

Revenue Committee.

A true copy.

A. SETON,

Assistant Secretary.

No. 80.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE :

CALCUTTA ;

The 18th April 1786.

SIR,

Abolition
of Mofussil
Dewans.

The Hon'ble Governor General and Council having thought proper to order the abolition of all Mofussil Dewans, we direct that you dismiss yours at the end of present month. Enclosed we transmit you an extract of the Proceedings of the Hon'ble Board, under date the 7th instant, containing their resolutions upon this subject, to which we desire you will pay the most particular attention.

We are, etc.,

WM. COWPER.

JOHN MACKENZIE.

R. JOHNSON.

ENCLOSURE.

Extract of the Proceedings of the Hon'ble the Governor General and Council of Revenue, under date the 7th April 1786.

Read the proceedings of the Committee of Revenue composed of the Governor and Council under date the 14th May 1772.

The 7th article of the resolutions passed in that Committee established that "a fixed Dewan shall be chosen and nominated by the Board who shall be joined with the Collector in the Superintendency of the Revenue. That he shall keep separate accounts of the collections, according to the established forms of the country, countersign all orders circulated in the Mofussil and all receipts granted to the farmers, and all invoices and accounts transmitted to the Sudder."

The expediency of this regulation is remarked upon at the time by the Committee that while they doubt its immediate efficacy as a check on the Collectors, they think that it will be a certain means of counteracting that improper influence "which the bayans of the Collectors are ever eager to assume in the management of their employ," and "that it will provide against the loss of rents and confusion of accounts, which the frequent removal of the Collectors would otherwise unavoidably occasion."

The Board considering these reasons, and averting to the great change and further experience which has necessarily been generally acquired in the business of the collections by the Company's servants during an elapse of thirteen years, are of opinion that the attainment of the first of these objects which the appointment of Dewans held out, namely, their operating "as a check on the Collector," is by far the primary consideration that could have led to such an establishment. Of the acquisition of that object, the Committee then however, greatly doubted, and many years' experience has shown it to be fallacious, nor can it be now doubted that the expedient of a native Dewan is just as fit to serve as a cloak to, as it can be to operate as a check on every European Collector. The next consideration, *viz.*, the counteraction of the influence of the Collector's bunyans is of more importance, but the constitution of the Chiefs and Collectors of Revenue, and the solemn oaths by which they have become lately bound by an act of the Legislature of their country, may, it is hoped, when aided by other precautions, be relied on as a security against the under influence of the persons here referred to. The 3rd and last object for the Establishment of Dewans may, the Board think, be easily attained by subsidiary regulations.

On the whole, the Board do not think the real utility of the system of Provincial Dewans can, under the present circumstances of their Government (where every possible of retrenchment is called for and enjoined by the Company's orders), compensate its expense, which, according to the information received from the Accountant General to the Revenue Department, amounts per annum to Rs. 42,000.

Agreed, therefore, that the native Dewans be struck off and disallowed from every station where a native Chief or Collector is, or shall be, appointed; and that the sole charge and full responsibility of the Revenues and due execution of the said offices of Chief and Collector be vested solely in such Chiefs and Collectors, respectively, under the following regulations.

1st.—That they be in every case strictly prohibited from making use of the agency of their private servants, whether Banyans or others, in the discharge of any part of their public duty, the Board expecting and requiring that in all cases they shall themselves stand forth and act as the only empowered agents of Government in their several stations, making use, as they may occasionally require of the inferior public servants now allowed them.

Private servants not to be employed on public duty.

2nd.—That the appointment and dismissal of these servants be vested in the Chiefs and Collectors, respectively, with this proviso that they transmit regular lists of the names of those they shall so prefer to the Committee of Revenue, and give notice of all subsequent dismissals and appointments, and employ none but such public and registered officers in any respect in their official capacity, nor on any plea or pretext, confer on such public officer or servant any private or personal trust in regard to his personal concerns or *vice versa*, it being here declared that every such double and blinded appointment shall subject each Chief or Collector to the loss of his office or to such other mark of the Board's displeasure as may appear adequate.

3rd.—That to provide against the loss of rents and confusion of accounts from any Chief or Collector being permitted to resign, it be, and it is hereby made a standing rule of the service, that no Chief or Collector shall be permitted to depart from his station, till either he shall have delivered over complete charge of his trust to his successor or to his assistant, which shall be signified by letter from such successor or assistant before the Chief or Collector shall depart from his station; and this Regulation shall on no account be dispensed with unless by express permission of the Board to be separately granted for any particular case that may require it.

4th.—That the Chief or Collector shall transmit monthly, along with his English Treasury and Towjee accounts, Persian counterparts thereof, under his official seal and signature, to be deposited among the native records of the Khalsah.

REVENUE DEPARTMENT.

A true extract.

B. APLIN.

Secretary.

REVENUE COMMITTEE.

A true copy.

A. SETON,

Assistant Secretary.

No. 81.

TO THE HON'BLE ROBERT LINDSAY, Esq.,

Collector at Sylhet.

CALCUTTA:

The 20th April 1786.

[Received 11th May.]

SIR,

Canongoes

As the object of sending up the perwannahs to the Canongoes was not to plunder or distress them, but to obtain answers to the several requisitions therein stated for the information of the Committee of Revenue, I have to request you will give yours. If the trouble to issue the enclosed Berkhaust to the peons charged with the perwannahs with respect to the tulbana they

claim that you will settle what you think just and reasonable, according to usage, and further that you will yourself take the trouble to procure the answers from the Canongoes in your district to the several requisitions contained in the perwannahs, and transmit them to me. Should the peons be guilty of any riot or outrage, let me beg of you to seize and send them down that they may receive due punishment.

I have, etc.,

J. PATERSON,

Register, Canongoes' Office.

P. S.—The peons are ordered to deliver the perwannahs to you.

No. 32.

TO THE HON'BLE JOHN MACPHERSON, Esq.,

Governor General, and Supreme Council of Revenue, Secret Department,

Fort William

SYLHET:

3rd May 1786

HON'BLE SIR AND GENTLEMEN,

In obedience to the orders of the Committee, under date the 3rd April, ^{Waste lands.} desiring me to report to you the state of the waste lands in the Sylhet district, I beg leave to inform you that there are large tracts under this description which may be divided into two classes, *viz.*, the high and the low lands. The high lands border upon the mountains, and are covered with an impenetrable jungle, and so infested by elephants, tigers and other wild beasts that the clearing and cultivating would be attended with great difficulty and expense the low lands are totally inundated for eight months of the year, and incapable of improvements.

Conformable to the instructions transmitted me upon former occasions, grants of these lands rent free for a period of ten years have been respectively tendered to any person who wants to undertake the cultivation, but few or no applications have been made, even from the inhabitants who, of course, are more capable than those who have not local knowledge.

It is, therefore, my opinion that grants of lands in these districts to reduced black officers would not answer the purpose intended by Government, as it would in fact be no provision.

I am, etc.,

R. LINDSAY.

No. 33.

To BENJAMIN APLIN, Esq.,
Secretary to the Council of Revenue,
Calcutta.

SYLHET :

4th May 1786.

SIR,

In reply to the letter of the late Secretary, under date 17th January, I beg leave to inform you that I issued the Persian publication therein contained, and, as no objection has been received, I presume there can be no further difficulty to your granting Gorhurry a sum and for the small portions of land he purchased by public and private sale, agreeable to the list signed by.

Your most, etc.,

R. LINDSAY.

No. 34.

To WILLIAM COWPER, Esq.,
President, and Members
of the Committee of Revenue,
Calcutta.

SYLHET :

May 4th, 1786.

GENTLEMEN,

Accounts

I am duly favoured with your letter of the 5th March requiring an explanation to the charges contained in my accounts of the 15th November which I have now the pleasure to transmit you as follows :—
Sylhet year 1187.

Account of the Bill drawn by Mr.
Lindsay on Kirretnarin, the same
having been returned protested.

1,258-2-16-2

Kirret Namin was farmer of the Beejorah pergunnah, then nominally under Sylhet, but I had instructions from the Chief of Dacca not to interfere with the collections, but to draw bills in favor of the Council for the Beejorah revenues as they became due. The opposite bill was the last drawn while Sylhet remained under Dacca. As the bill was never returned to me protested, I had no reason to suppose that it was not paid.

A bill of exchange drawn by the
upon the Collector Committee by Car-
remoollah.

This bill having been twice charged
the amount will be again brought to
the account of the Hon'ble Company.

Sa. Rs. —1,000

Disbursements at Dacca viz,
Ensign William Troops' travelling
charges to Sylhet 210.

His pay and allowances from the
1st November 1783 to the 30th Sep-
tember 1785—one year 11 months at
261 per month 6,003

Surgeon's travelling charges from
Calcutta 3 0

His pay from 1st January 1784 to
the 2th September 1785, 1 year 9
months at 261 6 003

12,510

Establishment of the Dewany
Adawlut from the 1st August 1781 to
the 3th September 1785 at 272 Sa
Rs per month 3,805

Phogelary establishment under the
Magistrate for the above period at 212
per month 3,344

Sa Rs 7,190

The following is an extract from
the order of the Board :—

“ We have fixed your Surgeon's al-
lowance incl 300 Sa Rs pr month
and direct that Ensign Troop draw
upon your station pay and *batta*
agreeable to his rank.”

This Establishment was approved
of by the Board in their letter of the
5th of August 1781

In order to prevent improper influ-
ence by employing natives of these
districts in these Departments, the offi-
cers are all of them inhabitants of a
distant part of the country I am,
therefore, under the necessity of pay-
ing them in silver. It would be
equally inconvenient for Messrs
Davidson and Troop to receive their
allowance in cowries

I have, etc,
R. LINDSAY.

No. 35.

TO RICHARD JOHNSON, Esq.,
Accomptant-General, Revenue Department,
Calcutta.

SYLHET
May 6th, 1786.

SIR,

Upon the examination of my Cowrie Account current with the Hon'ble
Company, dated the 30th September 1785, and transmitted to the Committee of
Revenue in my letter of the 15th November, I find it erroneous in the addition

upon the credit side of the account. I, therefore, now take the liberty of enclosing you a rectified account, and request you will destroy the former one.

I have, etc.,

R. LINDSAY.

No. 36.

CIRCULAR.

THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE COMMITTEE,
CALCUTTA.

The 24th April 1786.

[Received the 11th May.]

SIR,

I am directed by the Board and Members of the Committee of Revenue to transmit you the accompanying extract of a letter from the Secretary to the Hon'ble Board; to the orders contained in which they desire you will conform.

I am, etc.,
JNO. SCOTT,
Secretary.

ENCLOSURE.

Extract of a letter from the Secretary to the General Department, under date the 6th April 1786.

I am directed by the Hon'ble Governor and Council to acquaint you that bills to the amount of five lacs of sicca Rupees (5,00,000) drawn by the house of Banck Rauze Belinaut have been returned protested from Surat to Lucknow, and that the Hon'ble Board have resolved that none of the officers of Government shall receive bills from shroffs who have at any time failed in the punctual discharge of their drafts which you will be pleased to notify to the Collectors and the several officers under your Department who may have occasion to remit their receipts to the Presidency or to any part of the country on account of the Hon'ble Company.

A true extract.
JNO. SCOTT.
Secretary

No. 37.

WILLIAM COWPER, Esq.,

President and Members of the Committee of Revenue,

Calcutta.

SYLHET :

20th May 1786

GENTLEMEN,

As the mode of collecting the revenues of the Dacca district is to undergo an alteration, I take the liberty of representing to you that it is [in] my power to superintend the collections of all the pergunnahs to the eastward of the Berrumooter without any additional expence to Government or increase to my present establishment. The revenues of these pergunnahs amount to about 4,50,000 rupees. Many of them are adjoining to Sylhet. It will be a great saving to the zemindars the paying of their rents here instead of Dacca.

I have, etc.,

[R. L.]

No. 38.

TO WILLIAM COWPER, Esq.,

and Members of the Committee of Revenue.

SYLHET :

The 20th May 1786.

GENTLEMEN,

I have received your letter of the 17th ultimo, informing of me that my Accounts. Toujee Account for Phagun had not come to hand, and that you were under the necessity of reporting to the Hon'ble Board the whole kist of that month as a balance. The orders upon the subject are so positive that it would be unpardonable in me was I in the smallest respect to transgress them. In my justification I take the liberty to inform you that it is an invariable rule with me to despatch my Toujee and Treasury Account the first of [each] English month, nor do I recollect ever to have deviated from it in a single instance. I hope you will take it into consideration that there is no regular dawkh to Sylhet, and that it is a journey of eight days by land to Dacca, and ten by water, and in bad weather the hircaraks are often detained longer.

I have, etc.,

R. LINDBAY.

No. 39.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet

REVENUE COMMITTEE, CALCUTTA :

The 15th May 1786.

Lunglah

SIR,

I am directed by the Committee of Revenue to acknowledge the receipt of your letter of the 4th instant, and acquaint you that they authorise you to measure pergannah Lunglah, and to cess both tuppahs equally, agreeably to your account.

I am, etc.,
JAS. SPOTTISWOODE,
Secretary.

No. 40.

TO WILLIAM COWPER, Esq.,
and Members of the Council of Revenue,
Fort William.

SYLHET :

The 28th May 1786.

GENTLEMEN,

Canongoes

As the Canongoe's office is re-established with its ancient authority, I beg leave to know if the Canongoes of this place are to act as formerly, or if it is your intention to send up a Naib from Calcutta to perform the duties of the office. It is proper to inform you that the Sylhet Canongoes held their sannuds immediately from the King, and that their establishment is of very ancient foundation.

I am, etc.,
R. LINDSAY.

No. 41.

TO THE HON'BLE R. LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 1st June 1786.

SIR,

Board of Revenue created

The Hon'ble Governor General and Council having been pleased, in conformity to orders received from the Hon'ble Court of Directors under date the 15th September 1785, to dissolve the Committee of Revenue and, to constitute a Board of Revenue, in the its room, of which Mr. John Stables, Esq., has been appointed President and Messrs. William Cowper, Thomas

Graham, John Mackenzie and Richard Johnson, and John Evelyn, members to be resident at the Presidency, I have the Board's directions to inform you that you are to continue in your present charge and to consider the established orders of the late Committee for your guidance in full and to correspond with this Board in future

I am, etc ,

A. SETON,

Assistant Secretary.

No. 42.

TO THE HON'BLE R LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 5th June 1786.

[Received 29th September.]

Sir,

I am directed by the Board of Revenue to transmit you the accompanying printed copy of Regulations, which have been formed for the removal of impediments and obstructions experienced by the Commercial servants, etc., in the provision of the Company's investment of 1786-87.

Commercial
Department.

I am, etc.,

B. APLIN,

Secretary.

No. 43.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet

CALCUTTA :

The 7th June 1786.

Sir,

I am directed by Board of Revenue to desire your special attention to prevent the alienation of the smallest portion of lands in the districts under

your superintendence, there being great reason to suspect that this fraudulent practice is still carried on.

I am, etc.,
B. APLIN,
Secretary.

No. 44.

TO THE HON'BLE R. LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 7th June 1786

SIR,

Accounts.

I am directed by the Board of Revenue again to request your most particular attention to the orders transmitted you on the 3rd January and 17th April last by the late Committee of Revenue, relative to the necessity of your regularly remitting the Monthly Balance of your Treasury. The Board further direct that on the last day of every month you inform them, by a special letter, of the amount balance in your hands, communicating to them, at the same time, the nature of your proposed remittance, and specifying your reasons for detaining the balance.

I am further directing by the Board to desire that you remit the balance of Rs. 29,998 which appears on the face of your Cowrie Account to the 30th September 1785.

I am, etc.,
B. APLIN,
Secretary.

No. 45.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD :
The 12th June 1786.

SIR,

Proposed addition left to discretion of Mr. Evelyn. We have received your letter of the 20th May and that of the 22nd, with an enclosed statement of the resources of each pergunnah in your district. In answer to the first we have only to observe that the division and allotment of the collections of the Dacca district have been entirely left to Mr. Evelyn.

With respect to the second, we are satisfied of the ruinous state of your district from the late calamities, and rely on your exertion to restore the former jumma as soon as possible.

We are,
[Unsigned]

No. 46,

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 16th June 1786.

SIR,

In reply to your letter of the 28th May last, I have the directions of the Board of Revenue to inform you that the Canongoes in your district are to continue to act as usual, till they receive instructions from the Board to the contrary.

I am, etc.,
B. APLIN,
Secretary

No. 47.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 16th June 1786.

SIR,

Great delay having been occasioned to the dispatch of the current business of the Department by several of the Chiefs and Collectors neglecting to transmit translations of the Bengal and Persian papers which they have submitted to the consideration of the Board, I have the directions of the latter to inform you that, with a view of removing these impediments in future, they have been pleased to make it a standing rule that all papers transmitted then in the country languages by any of their Chiefs and Collectors shall be accompanied with English translations, and to desire you will pay strict attention thereto.

*Translations
required.*

I am, etc.,
B. APLIN,
Secretary

No. 48.

CIRCULAR.

To THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE DEPARTMENT

COUNCIL CHAMBER :

The 18th June 1786.

SIR,

I am directed by the Hon'ble Governor General and Council to notify to you the abolition of the Committee of Revenue and the establishment of a Board of Revenue for the administration, settlement and collection and receipt of the revenues together with the control of the several officers concerned therein, upon the foundation and principle of the late Committee, whose powers are now to be exercised by the newly constituted Board of Revenue.

The Board
now of
Revenue.

I further notify to you that John Stables, Esq., has been appointed President and Messrs. William Cowper, Thomas Graham, John Mackenzie and John Evelyn, members. You are, therefore, required to correspond regularly with the said Board, which is to be fixed at the Presidency and to pay obedience to instructions that shall issue from it as those of the late Committee of Revenue.

I am, etc.,

W. BRUNN.

Secretary.

No. 49.

To JOHN STABLES, Esq.,

and Members of the Board of Revenue,
Calcutta.

SYLHET :

The 26th June 1786.

GENTLEMEN,

Settlement
of 1193.

Herewith I have the pleasure to transmit you Account Settlement and Kistbundee of the district under my superintendence for the Bengal year 1193, with copies of the same in the Persian and Bengal languages. The Board, from a thorough knowledge of the real state of the pergunnahs adjoining to this Province under Dacca, have found it necessary to allow them very considerable deductions of revenue. As it is well known that the Sylhet lands suffered in a far greater degree, it is unnecessary for me to represent the inability of the proprietors to pay the same rents they were cessed with previous to the calamity, and I am convinced the Board do not expect it. Many of the

Zemindars having declined renewing their engagements, I have not insisted upon their doing it, but at their own request have sent them sezawals into their respective pergunnahs. It will be my particular study during the course of the year to watch over the conduct of these officers, and take care that they are neither over severe or too remiss in their duty, and whatever is collected you may not assured will be punctually brought into account.

The accompanying settlement is merely a copy of that realised in, without any difference in the Jumma. To this account I have added two columns showing the deficiency likely to arise in the collections at the close of the year in each pergunnah, amounting to gross sum (as near as I can guess) to cawns 1,50,000 or Sa. Rs.

I have hitherto cautiously avoided applying for deductions, but, if after taking into consideration the state of the district, you think proper to give remission of the still expected deficiency (which is but a small sum), the good effects of it will be felt. You will not in this case be troubled during the course of the year with explanations of balances, as I will take the full responsibility of the remaining revenues upon myself. In the present instance, I earnestly recommend the deductions, because, if allowed, it will at once enable me to recall the sezawals or inferior collectors and put the lands in charge of the proprietors, who will then with confidence endeavour to restore them to their former state of cultivation. Sesawals.

No person conversant in the Revenue business can approve of making use of these temporary officers, and the employing of them, for many well known reasons, ought to be carefully avoided.

I have, etc.,
R. LINDSAY.*

No. 50.

To JOHN STABLES, Esq.,
President, and Members of the
Board of Revenue,
Fort William.

SYLHET :

The 27th June 1786.

GENTLEMEN,

In compliance with the Regulations of the Hon'ble Board as extracted from the Proceedings of the 7th April, I have re-instated the Canongoes of Sylhet in the full power they possessed during the Mogul administration, and by this conveyance they transmit to the Khalsa particulars of the Settlement of the present Bengal year 1195. In the said Proceedings it is directed that the two mohirs on the part of the Sudder Canongoes shall be stationed at Cutchery of each of the Chiefs and Collectors, who are to keep daily accounts of the receipts of Revenue and transmit the same under their own seals to the Presidency. No such mohirs having as yet made their appearance here, notwithstanding three months of the current year are elapsed, I concluded that it is intended that the Sylhet Canongoes shall officiate as formerly. They are five in number : their offices are hereditary, and their appointments were originally Canongoes.

* This letter is probably in Lindsay's own writing.

held under the firman of the King. As they are the only people of consequence and character in the place, I hope the late Regulations will not operate to their prejudice. If mohrirs are deputed from Calcutta, it will, of course abolish their ancient establishment, and annul their authority for ever. At their particular request, I trouble you with the enclosed petition.

On my own part, permit me to represent that the Calcutta mohrirs can be no check upon the collections, as it will take them at least several years to acquire a very moderate degree of information, and, if there was fifty more deputed instead of two, they would find it an arduous task to investigate and keep the accounts of the inferior collections, so exceedingly complicated do they appear to those who have not been brought up to the business in the district. In order to give you a better idea of what I represent, I need only mention that I have accounts open with no less than 5,000 landholders who assume the title of zemindars, and each individual gives far more trouble in the payment of his few cowries than a rajah of a large district who pays lacks of rupees.

If the Calcutta mohrirs are to copy immediately from the Collector's accounts, it will answer no purpose whatever.

I have, etc.,

R. LINDSAY.

No. 51.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector at Sylhet.

REVENUE BOARD,

CALCUTTA,

The 28th June 1786.

SIR,

I am directed by the Board of Revenue to desire you will hold the Poonas for the ensuing year's settlement of the districts under your charge as soon as it may appear to you expedient after receiving these instructions.

I am, etc.,

B. APLIN,

Secretary.

No. 52.

TO WILLIAM HYNDMAN, Esq.,
Acting Collector of Sylhet.

FORT WILLIAM.

The 1st July 1786.

[Answered 12th July.]

SIR,

Herewith I return your Treasury Accounts for January and February. The balance brought forward in the latter not conforming into the amounts stated in the former. You will be pleased to correct and return them as early as possible.

I am, etc.,

J. E. HARRINGTON,

D A R D.

No. 53.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA,

The 3rd July 1786

SIR,

I am directed by the Board of Revenue to transmit you the enclosed ^{Auditor's} extract from the Auditor's remarks on your accounts from March to December 1785 inclusive, with the Board's orders annexed, to which I am desired to request your attention. ^{Remarks}

I am, etc.,

A. SETON,

Assistant Secretary.

A. T.

Exd

Extract from the Auditor's Remarks on the several Treasury Accounts, etc., from January to December 1785.

Remarks of the Auditor

Board's Resolution

March

Dauk Charges, 25-12-12-2.

To be explained.

By the orders of the Committee of Revenue of 10th March the allowances of Cosids* were struck off and only such charges as were actually incurred were subsequently to be inserted in the Collector's accounts.

* Kand, a running messenger.

Remarks of the Auditor.	Board's Resolution:
<i>April.</i>	
Dauck charges as above 25-12-12-2.	To be explained.
<i>May and June.</i>	
Dauck charge, as above 25-12-12-2.	Ditto.
<i>July.</i>	
Dauck charges as above 25-12-12-2.	Ditto.
Mr. Lindsay's travelling charges to Calcutta and back ... 2,000	Explanation required.
Mr. Lindsay does not state the duty on which he was called to Calcutta, the station of Sylhet is not inserted in the Book of Establishments The rate allowed to the Chief of Dacca to and from thence is 800 rupees.	
<i>August.</i>	
Charges Collection.	To be refunded.
Allowances for Treasury godown 100 which, agreeable to the Auditor's remarks upon a similar charge made by the Acting Collector of Hooghly, should have been omitted.	
Charges General—	
Dauck Charges 25-12-12-2.	To be explained.
<i>September.</i>	
Charges Collection	
Allowances for Treasury Godown 100 (as before).	Ditto.
Charge- General	
Dauck charges 25-12-12-2 (as before)	Ditto.
<i>October.</i>	
Charges Collection	
Allowances for Treasury Godown 100 (as before).	As before.
Charges General.	
Dauck Charges 25-12-12-2 (as before).	Ditto.

<i>November.</i>				Board's Resolution.
Remarks of the Auditor.				
As above ..	...	100.		As before.
Ditto ..	...	25-15-12-2.		
<i>December.</i>				
As above ...	..	100-0		Ditto.
Ditto ...	...	25-12-12-2.		
				REVENUE BOARD.
				A true extract.
				A. SETON,
				<i>Assistant Secretary.</i>

A. T.
Erd.

No. 54.

TO MR. WILLIAM HYNDMAN,
Assistant to the Collector of Sylhet.

REVENUE BOARD,
CALCUTTA.
The 11th July 1786.

SIR,

It having been deemed expedient that the Assistants to the Revenue Chiefs and Collectors should take the revenue oath, I am directed by the Board of Revenue to require you forthwith to repair to the Presidency and have the oath in question administered to you by one of the Judges of the Supreme Court of Judicature.

I am, etc.,
B. APLIN,
Secretary.

No. 55.

TO THE HON'BLE R. LINDSAY, Esq.,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA.
The 11th July 1786.

[Received July 24th.]

SIR,

I am directed by the Board of Revenue to call on you for an immediate reply to the orders of the late Committee of the 3rd and 11th of April* last for ^{Correspond-} ~~once~~ neglect reporting to them the quantity of waste lands in your district, and the ^{ed.}

* See Nos. 51, 52, and 53.

number of Europeans residing therein, and to express to you the Board's surprise at your having so long neglected to furnish the information required.

I am, etc.,

B. APLIN.

No. 56.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

KHALSAB :

The 12th July 1786.

SIR,

Petitions
neglected

Having occasion to observe that several chiefs and collectors have for some time past been inattentive to many petitions that have been referred to them from the Khalsab,* I take the earliest opportunity to inform you that I shall expect a regular and timely report upon all references I may find it necessary to make to you from this Department, and that, not less for the sake of justice to individuals, than for the credit of Government, I shall be under the necessity of taking a proper notice of any failure on your part in so material a point of your public duty.

I am, etc.,

J. STABLES,
P. R.

No. 57.

THE HON'BLE JOHN MCPHERSON, Esq.,
Governor General, and Supreme Council,
Calcutta.

SYLHET :

The 19th July 1786.

HON'BLE SIR AND GENTLEMEN,

Officer requi-
red to succeed
Ensign
Troop

Ensign William Troop, who has resided for some years at Sylhet, being obliged to retire, with a view of going to Europe for the benefit of his health, I beg leave to request that another junior officer may be appointed to reside with me as Collector ; although Sylhet is not a military station, its vicinity to the mountains and occasional incursions of the hill people sometimes render the assistance and advice of military gentlemen necessary. The former only drew his pay and batta without any extra allowance. It is, therefore, attended with no additional expence to Government.

I am, etc.,

R. LINDSAY.

* So in the original The word properly is Khalsab, the exchequer. John Stables, who originally came to India as a soldier, was appointed to succeed Francis on the Council, and took his seat on November 11, 1782.

SYLHET DISTRICT RECORDS.

No. 58.

To JOHN STABLES, Esq.,
President, and Members of the
Board of Revenue, Calcutta.

SYLHET :
— July 1786.

GENTLEMEN,

In reply to the letter of the late Committee under date the 3rd April, *Waste lands.* I take the liberty of informing you that there are very extensive tracts of ground in the Sylhet district uncultivated, but I do not think that they can ever be appropriated to the service intended by the Government. The lands in the low country which come under the above description are under water at least nine months of the year, and the higher grounds at the bottom of the hills are (so) infested with elephants, buffalows, and tygers as to render every exertion and encouragement held forth to the industrious farmer ineffectual.

At a former period I obtained permission from the Board to bestow these lands to whomsoever would engage to cultivate them, but notwithstanding many publications have been issued, few or no applications have been made, as the expense of cleaning would be far more than the value of the above.

I take the liberty of informing you that the above is merely a duplicate of what I before wrote to the Committee in reply to their letter of the 3rd April,* but am sorry to find my letter has miscarried.

I have, etc.,
B. LINDSAY.

No. 59.

To JOHN STABLES, Esq.,
President, and Members of the Committee
of Revenue, Calcutta.

SYLHET :
The 28th July 1786.

GENTLEMEN, .

Some months ago the Beejoorah Zemindars under Sylhet complained Beejoorah. against the proprietors (of) talook Hurrytulla in the same pergunnah for withholding their rents for several years. In consequence of this complaint, I summoned Akheel Muhammed, the Talookdar, who refused to attend, alleging that his lands were not under Sylhet but Moorshedabad. Soon afterwards one of Akheel Muhammed's partners produced copies of all the deeds by virtue of which he holds these lands under Beejoorah. From these it is proved beyond a doubt that the lands were purchased from the zemindars upon the express condition of paying their rents agreeable to the established rates of the pergunnah.

After the perusal of these papers and of the records of the Canongoes' Duter which corroborated the proof, I did not hesitate in giving orders to a shickdar to collect the rents of the talook on behalf of the zemindars. In attending which, Akeel Muhammed, the Hurrytullah Talookdar, attacked him with a number of burgondossies and disbanded seapoys, and killed four of his attendants, besides wounding many men.

I take the earliest opportunity of informing you of the circumstance, as the case will no doubt be represented in a different point of view.

I am, etc.,
R. LINDSAY.

No. 60.

JOHN STABLES, ESQ.,
President, and Members, Board of Revenue,
Fort William.

SYLHET:
20th July 1786.

GENTLEMEN,

I take the liberty of enclosing you a Bill of Exchange drawn by me on Messrs. Burrell and Gould for twenty thousand Sicca rupees and payable thirty days after sight. As the amount is received, I request you will pass the amount to my credit on account of the Sylhet Revenue.

I have, etc.,
R. L.

No. 61.

CIRCULAR.

THE HON'BLE ROBERT LINDSAY, ESQ.,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 18th July 1786.

SIR,

Forced sales.

The President and Members of the Board of Revenue considering the present mode of making sales of zemindarry lands for balances of Revenue in the districts where the lands are situated to be liable to many objections,

which will be removed by making the sales under their immediate inspection at the Khalsa, I have their directions to inform you that they have determined in future all sales of zemindarry, etc., lands, whether Account balances due to Government or otherwise, shall be made at the Khalsa in Calcutta by the Preparer of Reports to the Revenue Department: which Resolution you are desired to publish in the country languages throughout the districts under your charge.

I am, etc.,

B. APLIN,

Secretary.

No. 62.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY, Esq.,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA.

18th July 1786.

SIR,

The Hon'ble Governor General and Council having been pleased to order Accounts that the several Chiefs and Collectors within the provinces do make it an invariable practice on the day in which they pay a bill for military services to send information to the Military Paymaster General of their having done so. It is the direction of the Board of Revenue, whenever disbursements of this kind are made by you, that you pay implicit obedience to the order of the Governor General and Council.

I am, etc.,

B. APLIN,

Secretary.

No. 63.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY, Esq.,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA.
18th July 1786.

SIR,

I am directed by the Board of Revenue to desire you will invariably transmit invoices in English and Persian with every remittance of revenue to Khalsa Treasury, specifying on what account and for what period a remittance is made.

I am, etc.,
B. APLIN,
Secretary.

No. 64.

TO MR. LINDSAY,
Collector of Sylhet.

KHALSA,
The 20th July 1786.

SIR,

Enclosed is an Arzee, which has been presented to me, No 67. The bearer will more fully explain to you the circumstances. I refer this case to your attention, and desire you will inquire into the circumstances, and report the result to me.

I am, etc.,
J. STABLES,
P. Rev.

No. 65.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

FORT WILLIAM.
24th July 1786.

SIR,

I have been favoured with your letter of the 18th instant, enclosing your Treasury Accounts for January and February last. As the balance brought

SELEKT DISTRICT RECORDS.

40

forward in the month of March does not correspond with that of the latter. I beg leave to return your accounts for March, April, May and June to be rectified, which, when done, you will be pleased to return as early as possible.

I am, etc.,
J. E. HARRINGTON,
D.A.R.D.

No. 66.

A MONSIEUR LE CHEVALIER LINDSAY.

CHANDERNAGAR :
Le 20 Juillet 1786.

MONSIEUR,

M. De Champigny ayant dé-iré que je vous l'annoncasse moi-même ^{Messrs.} comme Agent de sa Majesté à Sillotte, J'ai l'honneur de vous demander pour ^{Champigny.} lui la continuation des sentimens que vous lui aviez temoigné jusque à ce jour et les services qui dependront de vous pour qu'il puisse être utile à la Nation. Vous le connoissiez, Monsieur, et étiez persuadé que son caractère le portera, en remplissant avec honneur la mission, à reconnoître l'amitié sincère, dont vous lui aviez donné des preuves et à la cultiver de plus en plus. En moi particulier, Monsieur, je serai très sensible aux services que vous voudrez bien lui rendre

J'ai l'honneur d'être avec les sentimens les plus distingués.

MONSIEUR,
Votre très humble et très obéissant Serviteur,
L. C. DANGERET.

No. 67.

(CIRCULAR).

TO THE HON'BLE ROBERT LINDSAY, Esq.,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA :
25th July 1786.

SIR,

I am directed by the Board of Revenue to transmit you herewith an extract ^{Convention} of a Provisional Convention entered into between the Viscount De-Souillac, ^{with France.} on the part of His Most Christian Majesty and the Hon'ble Colonel Cathcart on the part of the Governor General and Council, to which you are directed to conform; and, as it is the wish of the Governor General and Council to carry the purposes of it into liberal execution, it is their positive orders that you do not occasion any impediment to the due accomplishment of it under the pain of their censure.

I am, etc.,
B. APLIN,
Secretary.

Extract of a Provisional Convention entered into between the Viscomte de Souillac on the part of His Most Christian Majesty and the Hon'ble Lieutenant-Colonel Cathcart on the part of the Governor General and Council recorded on the Proceedings of the Board of Revenue, the 25th July 1786.

Article 19.—ALL the inhabitants, whether European or natives of the French Establishments, Factories and Houses of Commerce as well as of the territory annexed to them, shall be under the protection of the French Flag and subject to the French jurisdiction.

Article 20.—THE Chiefs of Factories and other French Establishments shall enjoy the privilege of recovering the debts and balances due by the weavers or other manufacturers, as also by the delols employed by the French, although they may reside beyond the bounds of the said establishment, with the restriction, however, that, if a delol should have contracts with more than one European native at the same time, he must in that case only be proceeded against before the ordinary jurisdiction of the country.

Article 21.—IN whatever French Factories in Bengal the Dewans or Chiefs may have exercised a jurisdiction over their ryots betwixt the year 1769 and 1778, though the territory inhabited by the said ryots may be beyond the bounds of the said Factories, the said custom of jurisdiction shall be continued, that is to say, there shall be no innovation in this respect.

Article 22.—NATIVES who, being pursued by the Government of this country, for crimes, misdemeanour, or debts, shall take refuge in the French Factories, should be delivered up by the Chiefs of these Factories, when claimed by the said Government; but the said Chiefs shall have a right to give protection to Europeans in similar circumstances.

Article 23.—IN cases when French subjects shall be accused of outrages against natives of the country, they shall be delivered over by the officers of the Government to the nearest French Chief, who shall examine the accusation, and proceed according to the exigency of the case. If a French subject should have similar cause of the said nature, it shall be tried in the courts of justice of the said country, provided that these cases occur beyond the bounds of French territory.

Article 24.—THE other customs whether relating to civil or criminal measures which have not been mentioned in the following articles shall be continued in full force and as they were practice (*sic*) before the last war.

A true extract.

J. LUMSDEN,
Sub-Secretary.

Revenue Board,

A true extract.
B. APLIN,
Secretary.

No. 68.

TO THE HON'BLE MR. ROBERT LINDSAY,
Collector of Sylhet

REVENUE BOARD, CALCUTTA :
28th July 1786.

SIR,

We enclose for your information a copy of the Hon'ble Governor General Balances and Council's answer to your letter of the 2nd of May last, in explanation of the balances of the district under your charge, and are persuaded you will not abuse the confidence reposed in you by Government.

WEAR, etc.,
J STABLS.
W. COWPER.
THOS GRAHAM.
JOHN MACKENZIE.

ENCLOSURE.

Extract from a letter from the Hon'ble the Governor General and Council under date the 19th July 1786.

We rely on the integrity and zeal of the Collector of Sylhet to realise as much of the balances of that Province as may be possible

Board of Revenue.

A true extract.

B. APLIN,
Secretary.

No. 69.

CIRCULAR.

TO THE HON'BLE MR. ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 1st August 1786.

SIR,

I am directed by the Board of Revenue to transmit you herewith copy of an advertisement prohibiting the alienation of revenue lands, accompanied with a Persian Translate thereof, and to desire you will make it public in the several languages intelligible to the inhabitants of the districts under your charge,

I am, etc.,
B. APLIN.

ENCLOSURE

*Translation of an Advertisement prohibiting the Alienation of Revenue lands.*Alienation
of Revenue.

To the Zemindars Choudrys, Talookdars and Mocuddims* within the Provinces of Bengal, Behar, and Orissa, be it known.

Whereas, notwithstanding the repeated orders of Government prohibiting the alienation of Revenue lands, this illegal practice is still understood to be carried on, the Board of Revenue have therefore instructed the gentlemen appointed to superintend the different districts to exert their utmost diligence to prevent the commission of this offence; and they again strictly enjoin the zemindars and other landholders of the said provinces on no account whatsoever to alienate or transfer by sale, or otherwise, a single particle of the revenue lands under their charge, nor to suffer any alienation or transfer thereof by any native Gomastah, Mocuddim, Putwary or other person, without the express authority of Government.

If after this repeated warning any Zemindar, Chowdry, Talookdar or other landholder is found to deviate from these orders, his disobedience will most assuredly be attended with dispossession from his lands, or with such other exemplary punishment as shall be judged adequate to the offence.

Revenue Board.

A true copy.

B. APLIN,

Secretary.

No. 70.

CIRCULAR.

To HON'BLE R. LINDSAY,

Collector of Sylhet,

REVENUE BOARD,

CALCUTTA:

The 3rd August 1786.

[Received the 29th August.]

SIR,

We desire you will communicate to the zemindars of the different districts under your superintendence that they are henceforward required to depute a vakool to attend on their part at the Presidency for the purpose of making such representations to Government on their part, as their affairs may require, or of affecting the Board with information as they may on particular occasions be in want of. In order to render it as little burdensome to them as possible, we further desire you will acquaint them that such zemindars only

* Mukaddam, a village headman. In some places, the Mukaddam being solely responsible for the revenue, assumed the character of a petty zemindar.

as pay above a lack of rupees annually are to depute separate vakeels respectively, and those whose several jummahs amount to less than one lack to depute a joint vakeel.

We are, etc.,
J. STABLES.
WM COWPER.
THOS. GRAHAM,
JOHN MACKENZIE.

No. 71.

To JOHN STABLES, Esq.,
President, and Members,
Board of Revenue,
Fort William.

SYLHET

15th August 1886.

GENTLEMAN,

For many years Roopchand, Surupchand's* brother, acted as Khajanchyt at Sylhet, and held his appointment from the Dacca Council. Upon this collector-ship being separated from Dacca, I continued him in charge, but took the earliest opportunity of examining the cowrie godowns, when a deficiency of 26,000 cowries, or about 5,000 rupees, appeared, for which Roopchand was immediately responsible. On finding this deficiency, I immediately dismissed him the office, and, from that time, I, after appointing a man of my own, consider myself as responsible to Government for any deficiency that may arise while the collections remain under my management. I have since the above period often applied to Surupchand and Roopchand for payment of the balance, but without success; and, upon threatening them with a prosecution, their Gomastah at Sylhet deposited in my hands as a security a decree of the Dacca Council in favour of their father, Neetanund, for 24,482 sicca rupees, against the Pitscarrah zemindars.

The decree is now in my possession; and, if you think proper to call for it, I will transmit it to the Board by the first opportunity. A sum sufficient to answer the debt can be recovered by the Chief of Dacca, for as Roopchand has died insolvent, I see no other mode but this of its being ever liquidated. Whatever orders you give me on the subject shall be punctually obeyed. In the meantime, I beg leave to know if I may write the debt off in Roopchand's name. His Gomastah's obligations are all clear and will admit of no litigation. Enclosed is copy of the decree of the Dacca Council in Neetanund's favour.

I have, etc.,
R. LINDSAY.

* For the once famous case of Surupchand's *habeas corpus* see page cclxvi of my Introduction to Messrs. Comber's *Reprint of the Fifth Report* (about to be published).
† Khawanchi, cash keeper.

No. 72.

To JOHN STABLES, Esq.,
President, and Members,
Board of Revenue,
Fort William.

SYLHET :

23rd August 1786.

GENTLEMEN,

Explanation
of charges.

Enclosed I take the liberty of transmitting you an explanation* of several charges inserted in the Sylhet Account from March to December 1785, as required by the Auditor, and I flatter myself you will take into consideration the representation therein contained.

I have, etc.,

R. LINDSAY.

No. 73.

To J. E. HARRINGTON, Esq.,
Deputy Accountant, Revenue Department,
Fort William.

SYLHET :

13th August 1786.

Sir,

Accounts.

In the Treasury Account for the month of January last transmitted you by Mr. Hyndman he has inserted no charges whatever, having misunderstood the construction of your letter on the subject. In the accounts for the same month sent to the other offices, the authorised monthly charges are inserted as usual, by which means the balance of the accounts transmitted to you and those of the Accountant General, Public Department, naturally disagree. In order to make them correspond as before, give me leave to transmit you rectified accounts from the month of January last to the month of July. I request you will destroy the other accounts sent you as erroneous.

I am, etc.,

R. LINDRAY.

No. 74.

*Explanation of several Charges in the Account from March to December 1785
as required by the Auditor.**

March.

Dauk charges ...	25-12-12-2	The town of Sylhet is 200 miles distant from any other Settlement, and the road to it only accessible for 9 months of the year by water. I am obliged to keep an establishment of 4 dauk boats, which cost me Rs. 75 per month. If the Board allow what is actually disbursed, Rs. 75 per month will be inserted in the accounts in future.
By order of the Committee of Revenue of 10th March, the allowance of coassids was struck off, and only such charges as were actually incurred were subsequently to be inserted in Collector's accounts.		
April as above ...	25-12-12-2	Ditto ditto.
May and June ditto ...	25-12-12-2	Ditto ditto.
July ditto ...	25-12-12-2	Ditto ditto.
Mr. Lindsay's travelling charges to Calcutta and back. 2,000		I was called down to take the oath as Collector. The sum allowed to the Chief of Dacca to Calcutta and back is Rs. 1,600. As Sylhet is double the distance, the charge, I hope, will not appear unreasonable.

August.

Allowance for Treasury godown ordered to be refunded. 100		At other small Collectors' ships a large treasure chest is sufficient to contain the revenues of the whole year, but here it requires a very extensive building built of bricks to hold the cowries. The godowns made use of for this purpose cost me upwards of Rs. 8,000. The charge of Rs. 100 per month is little more than the interest of money disbursed. The Board, I hope, will take this into consideration, and allow the charge to be inserted as usual.
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[Similar charges explained as above.]

No. 75.

CIRCULAR.

TO THE HON'BLE R. LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
The 10th August 1786.

[Received 20th August.]

SIR,

I am directed by the Board of Revenue to desire the original cuboleats and kistbundoos of the parties with whom the settlement of the revenue of the districts under you may be concluded for the current year may be transmitted to them perfectly attested by the Canongoes to be deposited in the Khalsa, and at the same time enjoin you to keep copies of these instruments, authenticated in the like manner, among the records of the districts under your charge—which you are invariably to observe in the future.

I am, etc.,

B. APLIN,

Secretary.

No. 76.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

FORT WILLIAM :
23rd August 1786.

[Received 3rd September.]

SIR,

In reply to your letter of the 13th instant,* I beg leave to inform you that Mr. Hyndman was perfectly right in omitting the charges of January in the accounts of that month, as by the Regulations of the Board, the established allowances of each month are not considered to have become due till the 1st of the succeeding month. I, therefore, beg to retransmit you the accounts accompanying your letter of the 13th instant, and to repeat that the cause of my returning your accounts for March, etc., arose from the balance of February brought forward in March not corresponding with the amount of the balance of your February account.

I have, etc.,

J. E. HARRINGTON,

Acting Accountant General, Revenue Department.

No. 77.

TO THE HON'BLE ROBERT LINDSAY, Esq.,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA.

The 23rd August 1786.

SIR,

I am directed by the Board of Revenue to require of you immediately to ^{Accounts} transmit to this year Towjee Account for the month of Assar, and to express to you their surprise at your inattention to the standing orders for sending down the Towjee Account of your district by the 20th of the ensuing month, and to desire that you will be more punctual in your observance of them in future.

I am, etc.,

B. APLIN,

Secretary.

No. 78.

TO THE HON'BLE ROBERT LINDSAY, Esq.,
Collector of Sylhet.

BOARD OF REVENUE,

2nd September 1786.

SIR,

I beg leave to inform you that, instead of your English Towjee Account ^{Accounts.} for Assar, requested of you on the 28th ultimo, it is the Persian copy of this account which is wanting, and the Persian copy of your Treasury Account for July, neither of which accompanied the English accounts enclosed in your letter of the 2nd August. I am directed by the Board of Revenue to desire you will send these accounts without delay.

I am, etc.,

J. H. HARRINGTON,

Secretary.

No. 79.

To JOHN STABLES, Esq.,

President, Board of Revenue.

SYLHET :

4th September 1786.

SIR,

Fraudulent
complaints.

I had the honour of addressing you on the 30th July, in reply to a petition prepared against me by Rajaram Sein and others who assume the title of Sylhet Zeminders. In that letter I pointed out their views for complaining and the extraordinary mode they made use of to acquire a livelihood. Not a servant or dependent of mine or public officer of the Government belonging to this station who has occasion to visit Calcutta but is attacked the moment of his arrival by these miscreants. If they do not immediately comply with their demands of paying a sum of money, they are maltreated in the streets and pelted with brick-bats, and there is no alternative, they must either leave the town or comply with their demands.

I have myself seldom escaped being accompanied by the same attendants, and, rather than have clamour raised against me in the streets,* I adopted the same plan, but to this there was no end, and experience taught me that an additional number of persons properly armed with rattans was the only means of securing one from insult.

Some time ago, I gave permission to my peiskar,† Ghorhurry Sing, a man of family and character, to visit Calcutta. Rajaram Sein and his followers attended him closely, and, after extorting sums to the amount of Rs. 2,000, had him arrested for Rs. 40,000, and he was obliged to find security to double the amount. His claim rests for unauthorized collection made by him as my servant, and increase of revenue supposed not carried to the account of Government. If the Court obliged him to give responsible security to stand suit, I would not trouble you upon this occasion, but this is not the case. Two of his attendants, dressed in jammās, act as securities, and the moment they are called on, neither Rajaram Sein or they are to be found, and there is no redress. As I hold myself immediately responsible to the Board for the conduct of my servants, during the time I have performed the duty of Collector, now nine years, I hope you will not consider it unreasonable on me to request that this Rajaram Sein may be brought to account for acting in so unwarrantable a manner. About seventeen years [ago] he was employed as vakeel by the Province, but has never had any authority since that period, and the people for whom he acted are long since dead. Until he is apprehended neither the members of the Board or the Collector of this trouble will ever have a moment's ease. I have desired Ghorhurry Sing to wait upon you with this letter.

I have, etc.,

R. LINDSAY.

* It may be worth mentioning in this place that Lindsay was in 1786 the proprietor of a large estate in the south of Calcutta.

† Peiskar. A subordinate officer kept to keep accounts. It will be seen that Lindsay's successor at Sylhet had scarcely a good word to say for Ghorhurry Sing.

No. 80.

CIRCULAR.

TO THE HON'BLE R. LINDSAY, Esq.,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA:

The 4th September 1786.

[Received 25th September].

SIR,

I am directed by the Board of Revenue to desire you will immediately transmit to the Preparer of Reports authentic accounts of your settlement and kistbundy for the current year.

I am, etc.,

R. APLIN,
Secretary.

No. 81.

TO BENJN. APLIN, Esq.,
Secretary to the Board of Revenue,
Calcutta.

SYLHET:

7th September 1786.

SIR,

I am favored with your letter of the 23rd ultimo,* and, a resable to the ^{Account} directions of the Board now transmit you touje's account for the month of Assar, but you will please to observe that in the kistbundee of the district there is no demand of revenue for the months of Bysack, Joyte, and Assar. Therefore a toujee account can be of no use.

I am, etc.,

R. LINDSAY.

No. 82.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA.

8th September 1786.

[Received the 25th September 1786.]

SIR,

We duly received your letter of the 26th May last † regarding the non- ^{Delays} submission of your accounts, within the time prescribed by the Hon'ble Board, transmitting ^{accounts.}

* No. 77.

† No. 88. The date appears to have been May 26th.

to the want of regular communication being established between Sylhet and Dacca. This we admit as a sufficient excuse for the delay in the transmission of your towjee account for Phagun; but a further delay of a very uncommon length having taken place in respect of your Assar towjee, we think it necessary to remind you of the orders of the Hon'ble the Governor General and Council upon the subject, and to recommend you in the strongest manner to exert yourself in endeavouring henceforth to furnish your towjee accounts within the limited time, as otherwise the Hon'ble Board must be kept in constant ignorance of the state of your collections.

We are, etc.,

WM. COWPER.

T. GRAHAM.

J. MACKENZIE.

JOHN EVELYN.

No. 83.

TO BENJN. APLIN, Esq.,

Secretary to the Board of Revenue,

Calcutta.

SYLHET :

10th September 1786.

SIR,

Refusal to
execute
engagements

I have received your letter of the 10th ultimo * desiring me to transmit to the Board of Revenue the original caboolats and ki-tbundeas of the parties with whom the settlement of the districts under my charge may be concluded for the current year.

In reply I must acquaint you that few or none of the land-holders have executed any engagements to Government either this or last season, nor have I insisted on their renewing their caboolats upon the same terms as in the year preceding the inundation, from a thorough conviction that it would be totally out of their power to fulfil such engagements. I proposed some months ago to the Hon'ble Board a deduction of 1,50,000 cawns from the jumma, which did not meet their approbation. Had this been granted, ^{thrust} would have been executed as usual, and the land-holders encouraged by the lenity shown them by Government, would in this spirit struggle against the difficulties they labour under, but as the towjee stands against them, as usual, there is an end to their former emulation, and they are perfectly indifferent about the payment of their rents as they become due; and all that I can do is to bring to credit what is paid, which must fall greatly short of the Revenues collected in former years, for the district [can] but slowly recover from the late calamity.

I am, etc.,

R. LINDSAY.

* No. 75

† ^{Isnad} - an agreement to pay revenue.

No. 84.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE BOARD

CALCUTTA ;

14th September 1786.

SIR,

I am directed by the Board of Revenue to transmit you for your information and guidance the accompanying extract of a letter from the Hon'ble the Governor General and Council, on a reference made to them of a complaint from the Collector of Momeensing of oppressions committed on the inhabitants of the districts under his charge, and to desire you will cause publication to be made throughout your Collectorship of such part as vests a discretionary power of deciding on disputed boundaries in the Board of Revenue.

I am, etc.,

B. APLIN,

Secretary.

Extract of the letter from the Hon'ble the Governor General and Council, dated 4th September 1786.

Although the Ta'ookdars of Poohera who are charged with being the aggressors in the affray with the inhabitants of Momeensing, might not be regularly amenable to the Fouzidary Adawlat at Dacca, it was still in the power of the parties aggrieved to have themselves made the necessary application to the Magistrate of the criminal jurisdiction of Moorsheebad, to which they are subject, and there is still no reasonable doubt but that they can readily procure the necessary process to be issued on their thus using the regular and prescribed means, without any extraordinary interference on our part in the administration of justice which we naturally wish to avoid in cases where it may not prove essentially necessary. With respect to the disputed boundaries, which have occasioned this affray, we are not insensible that the provision contained in the judicial regulations which confines the cognizance of all such cases to the ordinary jurisdiction of the Adawlates, may when the matter in litigation rests between two considerable zemindars, each subject (as we understand the present case to be) to the local jurisdiction of a separate Court, prove inadequate to the maintenance of a due course of justice; and in such cases, therefore, we authorise you, whenever you shall yourselves be of opinion that your interference is necessary for the peace of the country, the due and effectual dispatch of justice, the security of the Revenue under your charge, to cause the enquiry to be made and reported for your decision, which is to be final, unless appealed from to us within the period limited by the Judicial Regulations.

Revenue Board.

A true extract.

B. APLIN,

Secretary.

No. 85.

[Received 29th September 1786.]

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

14th September 1786.

SIR,

The Earl of
Cornwallis

In obedience to the commands of the Right Hon'ble the Governor General and Council, we have to acquaint you that the Right Hon'ble Charles Earl Cornwallis arrived at Fort William on the 12th of this month, and on that day took upon him the Office of Governor General of Bengal in conformity to the appointment of the Hon'ble Court of Directors.

We are, etc.,

WM. COWPER

THOS. GRAHAM.

JOHN MACKENZIE.

J. EVELYN.

No. 86.

TO THE HON'BLE ROBERT LINDSAY,

Judge of the Mofussil

Dewanny Adawlut at Sylhet.

REVENUE DEPARTMENT,

COUNCIL CHAMBER

The 17th September 1786

[Received 25th September]

SIR,

It appearing by the report of the Registrar to the Suddar Dewanny Adawlut that you have not complied with the orders of the Governor General and Council prescribed by their Regulations for the Administration of Justice in the Courts of Mofussil Dewanny Adawlut and in the Suddar Dewanny Adawlut passed in Council on the 5th of July 1781 in regard to the transmission of a monthly abstract Register of the causes under your jurisdiction and accounts of deposits and fines with the money arising therefrom at the appointed period. I am directed by the Hon'ble Governor General and Council to desire you to pay more particular obedience to the Regulations in future, and to account for the past deviation from them.

I am, etc.,

W. BRUER,

Secretary.

On a slip.

D. L. [Dear Lindsay],

What answer do you chuse to send to this letter to accompany the Abstract Register? One part must be that the money has been all expended?

Yours,

W. H.

Say nothing about the money till called for.—[R. L.]

No. 87.

To JOHN STABLES, Esq.,

President, and Members
of the Board of Revenue,
Fort William.

SYLHET.

2nd October 1786.

GENTLEMEN,

I have the pleasure to transmit you Treasury Account of this Province for ^{Accounts.} the month of September 1786.

Charges Collections

Charges Zemindary.

Charges General for the above month

Toujee Account for the month of Bawdon 1193 with duplicates of the whole in Persian and Bengal languages.

The balance you will perceive by the Toujee accounts and accompanying explanation amounts to 61,814 cawns, which, for well-known reasons, must continue to accumulate to the end of the year.

From the attention paid to cultivation at the beginning of the season, I had every reason to suppose that the fatal effects of the late inundation would soon have been effaced, and the revenues paid as formerly. But it is the particular misfortune of this district that the lands produce no other grain or crops whatever but rice, and that of a coarse kind. When there is a demand in other parts so as to induce the merchants to purchase here, our collections are made without difficulty, but at present, so exceeding plentiful and so cheap is this article, that it will hardly pay the expence of coolie hire to the hazard, where it is offered at 4½ pukka maunds for the rupee, and even at this rate there are no purchasers. From this circumstance never did I experience such a scarcity of money and found it a much less severe task to collect any part of the revenues in the year of the inundation than at present; and, although some part appears realized in the accounts, I declare it is with the utmost difficulty that I can raise two hundred rupees for the monthly pay of the public servants. If merchants come from the other parts to purchase the rice upon

hand, in the course of two months, this will remedy of itself, but one misfortune must still exist, as the ryotts, for some time to come, will neglect the cultivation of their land, from not being able to afford to pay the rents agreeable to the established rates.

I have, etc.,

ROBERT LINDSAY.

No. 88.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,

Judge of the Adawlut of Sylhet:

KHALSA,

The 3rd October 1786.

SIR,

The Hon'b'le Board having been pleased to make it one of the duties of my office to report the contingent charges of the Adawlut, I request you will, to enable me to proceed with great accuracy, transmit to me an account of all the charges which have been made under this head in your Adawlut since its institution, the present establishment, distinguishing the variations that have taken place in respect to each separate article of charge and the causes of them

I beg you to provide me with the dates and substance of any letters of the Board allowing you to draw any particular or fixed sums for any part of your contingencies.

I am, etc.,

JOHN DUNCAN,

P. R. K. D.

No. 89.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

KHALSA,

The 6th October 1786.

[Received the 25th October]

SIR,

The Jumma Wassil Baky and Jumma Kherch Accounts of your division, for the whole of 1191, being wanting to complete the Khalsa Records for this

year, I request you will transmit me the same as speedily as possible.

I am, etc.,
JONN. DUNCAN,
P. R. R. D.

No. 90.

TO THE HON'BLE ROBERT LINDSAY, ESQ.,
Collector of Sylhet.

KHALSA :

The 6th October 1786.

SIR,

The Hon'ble Board having on the 8th ultimo directed me to make out Sunnud for signature in favor of Gore Hurry Sing, for the small portions of land, purchased by him at Sylhet, I beg you to acquaint him (as I suppose he resides within your jurisdiction) that I am ready to comply with the Board's order, as soon as he himself or his duly authorised Agent shall attend at the Khalsa to sign the necessary papers.

I am, etc.,
JOHN. DUNCAN,
P. R. R. D.

No. 91.

TO BENJN. APLIN, ESQ.,
Account to the Board of Revenue,
Fort William.

SYLHET :

10th October 1786.

SIR,

Agreeable to the directions contained in your letter of the 8th September I have now the pleasure to enclose you the Account Settlement and Kistbun-
dee of the Sylhet Province, such as has formed three years ago, *viz.*, in the beginning of the Bengal year 1193, and continued in the Revenue Books down to the present period ; but you will please to observe that no Settlement or Kistbundee whatever has been formed with the Sylhet zamindars the present season for reasons well known to Government, for it was totally out of their power to execute engagements upon the original terms with any hopes or intention of fulfilling them, nor could I with propriety insist upon renewal

To new
Settlement
formed.

of their obligations. The Board, without allowing of any certain deduction, have left me latitude in this respect, which will not be abused. I refer to a letter I addressed to you on this subject under date the 10th September.

I am, etc.,

R. LINDSAY.

No. 92.

TO THE RIGHT HON'BLE EARL CORNWALLIS,
Governor General of India, and Supreme Council,

Fort William.

SYLHET :

12th October 1786.

MY LORD AND GENTLEMEN,

I take the liberty of inclosing for your perusal copy of a letter addressed to me by Mr. Wilton, French Commissary, and delivered me by Monsieur Champigny

French never
had Public
Agents in
Sylhet

Permit me to inform you that the French never had public Agents in this part of Bengal, nor will I acknowledge him as such without your particular orders. It is unnecessary to make any remarks upon the intriguing disposition of the nation, nor to observe to you that Sylhet is a frontier province, inhabited by a turbulent and disaffected set of people, which [spirit] they have manifested upon many occasions. The inhabitants of the adjoining mountains, so far from being averse to, are fond of war; and, though not dangerous, have often proved themselves troublesome neighbours. As a private inhabitant, Mr. Champigny will meet with no interruption.

I have, etc.,

R. LINDSAY.

No. 93.

TO JOHN STABLES, ESQ.,
President, and Members of Board of Revenue,

Fort William.

SYLHET :

16th October.

GENTLEMEN,

I have been duly honoured with your letter of the 21st September, requiring me to transmit such plans of the district under my charge as I may have in my possession. In reply, I beg leave to inform you that I have no plans of this district in my possession, either officially or otherwise obtained.

I have, etc.,

R. LINDSAY.

No. 94.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,

Judge of the Dewany Adawlut
at Sylhet.

REVENUE DEPARTMENT,

COUNCIL CHAMBER,

23rd October 1786.

SIR,

The Right Hon'ble the Governor General and Council, being desirous of putting the business of the Sudder Dewanny Adawlut into a regular train, desire you will cause all the appellants and respondents within your jurisdiction to be served with notices that the Board will sit as a Court of Appeals on the 4th day of December next, and will henceforward continue to sit one day in every succeeding week, previous to which date, the respective parties or their valcoos are required to attend the Examiner and Register in order that the reports on their appeals may be prepared to be laid before the Court, you will signify to the parties that, in failure of such attendance, the Court will proceed to consider and determine on the reports made from the proceedings contained in transmissals of the several mofussil judges.

You are further to return to the Sudder Adawlut a particular account of the and manner in which the prescribed notice has been served, verified by the affidavit of the persons serving the same, and you will also send immediately to the Sudder Court the translations of all proceedings in appealed cases not hitherto transmitted, and rectify any omissions that have taken place with respect to the directions contained in the fifth article of the Judicial Regulations for the transmission of the proceedings, as a regular and exact obedience to this article in future will be deemed indispensable.

I am, etc.,

WM. BRUCE,

Secretary.

No. 95.

CALCUTTA.

24th October 1786.

[Received 2nd November.]

DEAR LINDSAY,

On receiving your Treasury account for the month of September I observe a mistake committed in bringing forward the balance of your accounts for August at Cawns 71,379-8-0-0 or Sa. Rs. 15,345-1-18 to the debit of the Treasury Account for September at Cawns 78,246-14-3 or Sa. Rs. 16,820-14-15-3. Be so good as to inform me if it is only a mistake in taking a

wrong sum in the proper balance, or whether the balance brought to the credit of the September accounts is nevertheless right, owing to some addition or alteration which has taken place, in August and omitted to be stated, in which case it will be necessary for you to point out the same to me, that the September account may be allowed to continue in its present state.

Yours truly,
WM. LARKINS.

No. 96.

TO THE HON'BLE ROBERT LINDSAY, ESQ.,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA :

The 24th October 1786.

[Received 7th November].

SIR,

Settlement
1193 B.S.

We have considered your letter of the 26th June and 10th October, and having before us the repeated representations of the calamities sustained by the district under your charge made by you to us and to the late Committee, we have no alternative in considering the Account Settlement you have forwarded for the Revenue of the present Bengal year 1193, but must necessarily confirm the same with the deductions proposed by you, repeating our confidence in your exertions to restore the usual Revenue so soon as possible as well as the good condition of the country.

We are, etc.,
W. COWPER.
THOS. GRAHAM.
R. JOHNSON.
J. EVELYN.

No. 97.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

KHALSA :

The 24th October 1786.

[Received 4th November].

SIR,

Having had lately occasion to refer to an order of the late Committee of Revenue of the 29th September 1783, concerning some complaints

SYLHET DISTRICT RECORDS.

preferred by Raja Ram Seine in the name of the chawdhres of Sylhet it appears that the Committee (although from the preceding enquiry they greatly doubted of Raja Ram's power-) there induced you to send down to the Presidency Secretariat Rajuke, or, in case of that person's inability, either Radhakishen or Sree Jawun Kishen, as per copy of the said order, which I find I then transmitted you in a letter forwarded under date the 24th September, but to this I cannot find that you ever transmitted any answer. I, therefore, think it my duty to call on you again on this subject, and am, etc,

JOHN FURCAN,
P R R D.

No 98.
CIRCULAR

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet

REVENUE BOARD
CALCUTTA,
The 24th October 1786

[Received 25th November]

SIR,

I am directed by the Board of Revenue to desire you will immediately transmit them translations of the subordinates entered into by the zamindars of the districts under your superintendence for the revenue of the current year

I am, etc,
B. ALLEN,
Secretary.

No. 99
[Received 2nd November]

TO THE HON'BLE ROBERT LINDSAY,
Judge of the Dewany Adawlat at Sylhet.

REVENUE DEPARTMENT;
Council Chamber.
The 25th October 1786

SIR,

The Right Hon'ble the Governor General and Council, being desirous of putting the business of the Sudder Dewany Adawlat into regular train
Sudder Dewani Adawlat

desire you will cause all the appellants and respondents within your jurisdiction to be served with notices that the Board will sit as a Court of appeal on the 14th day of December next and will henceforward continue to sit one day in every succeeding week ; previous to which date the respective parties, or their vakeels, are required to attend the Examiner and Register, in order that the reports or their appeals may be prepared to lay before the Court ; you will signify to the parties that, on failure of such attendance, the Court will proceed to consider and determine on the reports to be made from the proceedings and proofs contained in the transmissals of the several mofussil Judges.

You are further to return to the Sudder Adawlut a particular account of the time and manner in which the prescribed notices have been served, verified by affidavits from the persons serving the same, and you will also send immediately to the Sudder Courts the translation of all proceedings in appealed causes not hitherto transmitted, and rectify any omissions that have taken place in respect to the directions contained in the fifth article of the Judicial Regulation, for the transmission of the proceedings, as a regular and exact obedience to this article in future will be deemed indispensable.

I am, etc,
WM. BRUNER,
Secretary.

No. 100.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,

Judge of the Mofussil Dowanny Adawlut
at Sylhet.

REVENUE DEPARTMENT,
COUNCIL CHAMBER,
26th October 1786.

[Received November 7th]

SIR,

I request you will correct two mistakes which I observe in my letter to you of the 23rd instant have been made, *viz.*, in the first part "Examiner and Register" are written instead of "Examiner and Reporter": in the second part you are directed to attend to "Fifth" instead of the "Fifty-fourth" article of the Judicial Regulations.

I am, etc.,
W. BRUNER,
Secretary.

No. 101.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE DEPARTMENT,
COUNCIL CHAMBER,
27th October 1786.

[Received December 1st.]

SIR,

I am directed by the Right Hon'ble the Governor General and Council to acknowledge the receipt of your letter of the 19th July, and to inform you that they have been pleased to appoint Lieutenant Thomas Davidson Junior to your Station.

I am, etc.,
W. BRUERL,
Secretary

No. 102.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
The 27th November 1786.

[Received 14th November.]

SIR,

We transmit for your information and guidance the enclosed extract of a French letter from the Right Hon'ble the Governor General and Council relative to the privilege of the French to hoist flags at any places where they have settled, or may settle, for the purpose of trade.

We are, etc.,
WM. COWPER,
THOS GRAHAM,
RD. JOHNSON,
J. EVELYN.

ENCLOSURE.

Extract of a Letter from the Right Hon'ble the Governor General and Council in their Secret and Foreign Department, dated the 13th of October 1786, and recorded in the Proceedings of the Board of Revenue of the 27th of the same month.

A question having come before us in respect to the privilege of the French to hoist flags at Maulda and Chittagong, we have evidence before us which we deem incontestable that the French had no right to hoist flags at those places before the last war; and, as we have found ourselves required to pronounce whether this privilege should be allowed to them at any places where they have settled, or may settle, for the purposes of trade, we have resolved that the flag of His Most Christian Majesty be hoisted only at the five original factories belonging to the French at Chandernagore, Dacca, Patna, Cossimbazar and Ballasore, and at that factory which they have been permitted to establish in lieu of Jugdea; that their houses of trade and other agencies, such as those at Soopore, Kerpoy, Canicola, Mohunpore, Serampore, Chittagong and Maulda be considered as subordinate to the said original factories, and that a flag be not permitted to be hoisted at any of them. We have, therefore, requested the French Agent to discontinue the use of hoisting the flag of His Most Christian Majesty at any places excepting those at which they are permitted to be hoisted by this Resolution. The Revenue Chiefs and Collectors under immediate authority are to be acquainted with this order, but instructed at the same time, in event of the French not acceding to the spirit of it, not to proceed to the last extremity by taking down flags where flags have been improperly hoisted; but, after formally remonstrating against this practice wherever necessary, to report to us through you the instances in which remonstrances are found ineffectual, and wait our orders for their further guidance.

Revenue Board.

A true extract

B. APLIN.

Secretary.

No. 103.

To JONATHAN DUNCAN, Esq.,

Preparer of Reports to the Revenue Department,

Fort William.

SYLHET:

31st October 1786.

SIR,

I am favored with your letter of the 3rd instant requiring me to transmit you an account of the contingencies of the Adawluts. The established allowances granted by the Hon'ble Board for the Dewany Adawlut amounts to Rs.

Fauzdare
Establishment.

SYLHET DISTRICT RECORDS.

Rs. 272 per month and for the Phojedary Establishment Rs 242 No contingencies have ever been allowed, nor has provision been made by the Hon'ble Board for the Dewany charges incurred in apprehending and sending dekoits to Dacca. Since the establishment of that office, I have, therefore, defrayed these charges, as also that of keeping up the armed boats for the protection of the province, from the commission received, which by an account of receipts for these three years past transmitted to the Secretary to the General Department amounts only to about Rs 1,500, so that, at present, I am considerably out of pocket by the charges incurred for the above services.

I am, etc,

B. LINDSAY.

No 101.

To COLONEL ROSS,

Military Secretary to
the Right Hon'ble the Governor General,
Calcutta.

SYLHET

29th October 1786

SIR,

Ensign William Troop, who was some years ago appointed by the Board to reside with the Collector of Sylhet, being unable from the unwholesome climate to continue any longer, has with permission returned to the Presidency. I permit me to inform you that there is no regular Military Command at Sylhet, which is a District upwards of 200 miles from any other settlement. From its vicinity to the mountains, we are surrounded on three sides by troublesome neighbours. Acting offensively against them we have found from long experience ineffectual, and the only mode of ensuring their good behaviour and of preventing their incursions is by supporting armed boats upon the lakes and several small forts and passes leading upwards the hills.

The force made use of for the defence of these places is augmented and reduced as occasion requires, and the whole expence of the establishment is defrayed from the sum of Rs. 1,200 per month allowed by Government for the protection of the Province. The plan was originally of my own framing, and it [was] not attended with one-third of the expence it did before. I am now addressing to you with a view the Right Hon'ble Governor General may be acquainted with my situation in point of military force, and at the same time, to apologise for the liberty I take in requesting that Lieutenant James Davidson Junior may be appointed to reside with the Collector of Sylhet in the room of Ensign Troop. This young man has for some time past been with me upon a visit, and [is] at this moment usefully employed in checking the incursions of a petty Rajah, who is unusually troublesome.

It may perhaps appear to His Lordship that a station of this kind, where there is no regular command, would be more fit for an invalid officer. but

neither the country nor the climate of Sylhet is adapted to a man of an infirm constitution, and activity is frequently required. Of this I have had experience upon many occasions.

I am, etc.,

B. LINDSAY.

No. 105.

JOHN STABLES, Esq.,

President, and Members of the Board of Revenue,
Calcutta.

SYLHET :

The 2nd November 1786.

GENTLEMEN,

Herewith I have the honor to enclose you—

Treasury account ;

Charges General ;

Charges Zemindary ;

Arrears of
Revenue

Toujee account of the Sylhet District for the month of October 1786 with the duplicates of the same in Persian and Bengal languages.

It is a disagreeable task to be constantly under the necessity of troubling the Board with explanations of heavy balances, but such is my situation and the wretched poverty of the district I superintend that [it] is unavoidable ; for large balances will appear, notwithstanding every exertion on my part, and reasons must be assigned. The original cause, which is well known to the Board, still exists. In addition to this I must repeat, what I mentioned in my letter of the 2nd ultimo,* that rice of the coarsest kind is the only produce of the Sylhet lands. When this crop fails, or when there are no sales, it is equally detrimental to the Revenues. The small sums hitherto collected, since the beginning of the current year, have been paid by the securities from whom no more can be expected. But scarce a single cowrie has arrived from the pergunnahs for many months, as there is no sale whatever for the rice, which is now offered at all the bazars for five maunds per rupee, and no purchasers. Under these circumstances, I flatter myself I will not labour under the imputation of neglecting my duty.

I have, etc.,

B. LINDSAY.

No. 106.

To WILLIAM BRUEBE, Esq.,

Secretary to the Right Hon'ble
the Governor General and Council,

Fort William.

SYLHET:

The 3rd November 1786

SIR,

I have been favored with your letter of the 23rd ultimo. Upon examina- Appeals to
tion of the register of the causes brought before this Adawlut since its institu- Sudder
tion, I do not perceive any appeal has been made to the Sudder Dewany Court
Court Whenever any is made, I shall pay strict obedience to the orders of
the Right Hon'ble Board.

I am, etc,
R. LINDSAY.

No. 107.

To LIEUT. JAMES DAVIDSON.

SYLHET.

3rd November 1786.

SIR,

Ensign William Troop, who has been stationed with me for some time Military
past, having found it necessary to return to the Presidency at a season when
the hill people are most troublesome, viz., the beginning of harvest, I am now
under the necessity of requesting your assistance upon the following occasion.
Radaram of Pertaubgur, joined with a large party of mountaineers, having
attacked the Khellah, or small fort which protects the pergunnahs bordering
upon the Cutchar country, and having done considerable mischief in its neighbour-
hood by burning the villages, putting to death many of the inhabitants, I beg you
will take the command of 180 seapoys and a gun, and proceed thither by water
without delay. You will find upon your arrival at the Khellah that it will
be only in your power to act upon the defensive, nor would I by any means
recommend you to do otherwise, the whole country being impenetrable forest
interspersed with hills, so much so that, had you ten thousand men under your
command, instead of 200, they would be of no service. All that you can
therefore do is this—to defend the Khellah while you are there, to throw in
six months' provisions for the seapoys who are to remain there, and to prevent
the hill people from cutting the crop and carrying rice to the mountains.
To this last service I request your particular attention, for the ten years'
experience I have had of these people has taught me that there is no other
mode of preserving their peaceable behaviour and of forcing them to our
accommodation than by stopping their usual supplies of grain. This I have
always found to have the desired effect in the course of two or three months.
You inform me that you have received orders to join your corps now in

Fort William, and therefore you hesitate to comply with my request, for fear of incurring the displeasure of your Commanding Officer, and of being brought to a Court Martial for disobedience of orders. I am sorry you should labour under this disagreeable predicament, but in time of profound peace, a delay of two months can make but little difference. As a justification for your complying with my request, I take the whole responsibility upon myself, for the honour of Government must be supported by their servants upon an urgent occasion of this kind.

I am, etc.,
R. LINDEAY.

No. 108.

TO LIEUT JAMES DAVIDSON.

SYLHET.
No date 1786.

SIR,

Military

The Jemindar, who now defends the Forts at Chur Gholah, near Portaubgur, being much straightened for provisions, I request you will proceed there without delay with an escort of 20 sepoyes and 20 bergondosses, and after having supplied it with 200 mannds of rice for present use, and with ammunition, you will leave as many seapoys as you think sufficient to defend the place against serious attacks. You will then return to Egarasuttee, where you will find a gun with a further supply of rice, which you will be pleased to conduct back to the Kellah. The force you will take with you for this purpose from the Khellah I suppose you will [find to] be about 30 sepoyes and 20 bergondosses.

I send Mahomed Caun to Egarasuttee with directions to reside there, in order to prepare what provisions you may require and forward letters to and from Sylhet.

You have perwannahs to the Portaubgur, Zuffergur, Egarasuttee zemindars to furnish what people you may require and such assistance as you deem necessary. If they are backward in supplying you, send two or three seapoys and compel them. Make Egarasuttee your general rendezvous, and do not allow a single man to go from the fort without sufficient escort, excepting it is with a letter, in which case he can make his way good by night without any danger of being intercepted. It is unnecessary for you to send one of his sons hostage for his future good behaviour. You will cut as much of the grain as you possibly can to supply the Khellah, and prevent Radaram, if possible, from carrying away the crop. I recommend your distressing him and his ryotts as much as you possibly can by burning the villages and driving away their cattle. In order to prevent wastage in a place where provisions are not to be had, it will be proper to appoint a man to serve out a daily allowance of rice, salt, etc. Keep all the small dingees at the Kellah, and trawl them on shore to prevent their carrying away.

It may perhaps be necessary to send the larger boats back to Egargasutte for want of water in the small rivers.

I am, etc.,
R LINDSAY.

No. 109.

TO THE COMMANDING OFFICER,
of the 3rd Battalion of Europeans,
Fort William

SYLHET.
3rd November 1786.

SIR,

I take the liberty of troubling you with copy of a letter I have found ^{Military} necessary to the address Lieutenant James Davidson under your command. He received orders a few days ago to join his corps and had actually embarked for Calcutta, when a considerable body of mountaineers appeared in arms against us, and, in the absence of the officer stationed here, I requested his assistance. Being well acquainted with the consequence of disobedience of orders, I was sorry to be obliged to request Mr. Davidson's presence at a time when he had positive orders to proceed to the Presidency, but I hope both he and I will be justified in your opinion for deviating from the rules of military discipline when the honour of our Employers, and my own immediate authority as their representative was immediately at stake. If you still blame Lieutenant Davidson, for complying with my request, I beg you will consider me in fault, not him, and I will esteem it [a favour] if you will report him absent with leave until he joins his corps, which will be in the course of two months, unless he meets more serious resistance than what I have reason to apprehend.

I have, etc.,
R LINDSAY

No. 110.

JONATHAN DUNCAN, ESQ.,
Preparer of Reports, Revenue Department,
Fort William.

SYLHET:
4th November 1786.

SIR,

I have duly received your favour of the 24th ultimo and your letter of the 24th September 1788, concerning some complaints preferred against me by Rajaram Sein. It's now before me.

In reply I must report that Shreenant Roy has been dead upwards of six years. Rada Kisen and Jiwen Kissen, being still alive, I have ordered them to attend you at the Presidency.

Your motive for calling them down is to prove the authenticity of the ekternamah, which I can venture to affirm will appear to be forged by the testimony of a thousand witnesses, nor is there the handwriting of a single zamindar to the whole paper.

Enclosed I trouble you with the declaration of the five Head Canongoes of Sylhet, attested by the Cawzee,* among these Jeewen Kisen are included. Upon comparing Rajaram's ekternamah† with their signature it will appear if they correspond or not.

It is now almost ten years since I have resided here; during which time, Rajaram Sein by an unparalleled perseverance has persecuted me with continual complaints [against] me and my servants. To upwards of fifty I have given regular answer, and cannot help considering it a matter of peculiar hardship that he is not been obliged to prove his allegations. Rajaram now instituted a complaint against my Peshkar in the Supreme Court of Judicature for 25,000 rupees—a circumstance that gives me infinite satisfaction, as it brings the matter to a crisis sooner than I expected, and I presume it will likewise save you some trouble.

I am, etc.,

R. LINDSAY.

No. 111.

TO LIEUTENANT HUMPHREYS,

Secretary to the Board of Ordnance,

Fort William.

SYLHET :

4th November 1786.

SIR,

Ordnance.

I am sorry to inform you that the boat with the supply of arms and ammunition, which the Hon'ble Board were pleased to order me, was unfortunately sunk in a gale of wind between this and Dacca. The arms are all saved but the powder rendered useless. I have therefore to request the favour that the Board will be pleased to order me an immediate supply of six or eight barrels of powder, as the hill people are very troublesome, and I have very little ammunition left in the magazine at this place.

I am, etc.,

R. LINDSAY.

* Kani—judge.

† Akd-nama. A written contract.

No. 112.

To WILLIAM LARKINS, Esq.

SYLHET

4th November 1786.

DEAR LARKINS,

I am favoured with your letter of the 21th ultimo, and I now enclose you Accounts. our Treasury Account for August which will explain how a false balance was carried forward to September.

The treasury Accounts transmitted to you and the Revenue Office now correspond—which they have not done before for these last six months. The accounts during this period were returned for corrections; yours were not.

The circumstance was this. The Establishment was ordered to be paid one month in arrears, by which means we had to refund 6,567 cawns, for which your accounts had not credit. I hope to see you at Calcutta in December.

I am, dear Larkins,

Your sincerely,

[R. LINDSAY.]

P.S.—The account for September will remain in its present state.

No. 113.

To THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

KHALSA :

6th November 1786.

[Received 25th November 1786.]

SIR,

To enable me to prepare the sunnud in favour of Gaur Hurry Singh, I beg you will transmit me the signature of the Canongoes, the Hakikat jamina* and taxam† papers of the lands purchased by him, as speedily as possible.

I am, etc,

JONATHAN DUNCAN.

Preparer of Reports, Revenue Department.

* Hakikat-Jama. Account of revenue to the period of assignment to the Company.

† Taxam, share of the revenue assessment.

No. 114.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

CALCUTTA :
8th November 1786.

[Received 25th November 1786.]

SIR,

Military.

I am directed by the Board of Revenue to inform you that the Right Hon'ble the Governor General and Council have thought proper to station Lieutenant Thomas Davidson at your Collectorship in the room of Ensign Troop.

I am, etc.,
B. APLIN,
Secretary.

No. 115.

WILLIAM BRUERE, Esq.,
Secretary to the Right Hon'ble
the Governor-General and Council,
Fort William.

SYLHET :
9th November 1786.

SIR,

I have been favoured with your letter of the 7th of September and have now the pleasure to transmit you the Abstract Register therein required.

I am, etc.,
R. LINDSAY.

No. 116.

[Received 25th November 1786.]

TO ROBERT LINDSAY, ESQ.

FORT WILLIAM.
13th November 1786.

SIR,

I am this day favored with your letter respecting the absolute necessity of Lieutenant Davidson's presence in the district under you, but as it is not in my powers to grant him leave, I shall inform Lord Cornwallis of the purport of what you have represented, and have not the least doubt but his countenance will immediately be met with, of which I shall inform you.

I have, etc.,
AUGUSTUS KEPPEL DICKSON,
Captain Commanding,
3rd Battalion of Europeans.

No. 117.

JOHN STABLES, Esq.,

President, and Members of the Board of Revenue,
Fort William.

SYLHET:

16th November 1786.

GENTLEMEN,

I was duly favored with your letter of the 24th October, authorising of Remissions of 1,50,000 from the Jumma of 1193. As the year is now far advanced and but very little collected, it would be attended with bad consequences to declare any intentions at this moment, for it would not only draw all the numerous landholders from the mufussil, but put a stop to the collections and cultivations for at least two months more. I, therefore, beg leave to propose that the same demands as formerly should rest against the zemindars, and you may rely upon my exerting myself to the utmost in realizing as [much as] can be done with propriety. I have already mentioned to the Board that the sole produce of the district is of the coarsest kind of rice, for which there is not the smallest demand at present; and, unless the price rises, there must be a very great deficiency in collections—at least two lacks of cawns. It gives me much pain to be under the necessity of troubling so often with these representations from the apprehension that it may appear to you exaggerated, but as I am conscious of having done no more than my duty, an apology, I flatter myself, is unnecessary.

I some time ago informed you of my having been obliged to send Lieutenant Davidson with a considerable force against a refractory zemindar aided by the hill people. He has met with more serious opposition than I expected, or even experienced before, but, I flatter myself, they will soon be reduced to obedience or obliged to retire to the mountains.

As the operations are chiefly carried on in boats, the expence for two or three months will considerably exceed the establishment. This, at a future period, will be submitted to your consideration.

I have, etc.,
R. LINDSAY.

No. 118.

JOHN STABLES, Esq.,

President, and Members of the Board of Revenue,
Fort William.

SYLHET:

25th November 1786.

GENTLEMEN,

I have been this day honored with your letter of the 24th ultimo requiring me to forward your translations of the caboolats executed by the zemindars

of the district. In reply, I beg leave to refer you to a letter addressed to your Secretary by the Collector under date of the 10th October.

From the calamity which this district sustained last year, the zemindars could not be prevailed upon to renew their engagements with Government upon the original terms; and, for the reasons now well known to Government, it could not with propriety be insisted upon. No caboleats have, therefore, been executed.

I have, etc.,

WILLIAM HYNDMAN,

Acting Collector.

— — — — —
No. 119.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

TIPPERAH :

1st December 1786.

[Received 19th December 1786.]

SIR,

Tippera

The farmer of the Sayr Noornagur, having represent to me that the zemindars and ajarahdars* of the pergunnah Bijoorah dependent on Sylhet have detained and confined certain beopars and others, who were about to enter the Tipperah Hills for the purpose of bringing down cotton, which they had either made advances for, or which they were about to purchase, and as such obstructions, if permitted to be continued, will be attended with a very considerable loss to the Said Sayr mahl, whose very existence consisted in the duties from the cotton, etc., brought down from the Hills, and as the Jumma of this forms no very inconsiderable part of the revenues of the Tipperah province, I beg leave to refer the petition of the farmer to your serious attention, confident that you will adopt such salutary measures as may effectually put a stop to any interruption of the like kind in future; and, at the same time permit me to solicit that you will now issue your perwannah to the persons complained against, requiring the immediate enlargement of those whom they have thus unwarrantably detained, and that henceforth they forbear to interrupt their free ingress and egress to and from the Hills on any pretext whatever.

I have, etc.,

JOHN BULLER,

Resident.

* Ijarahdar, a revenue farmer.

No. 120.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 20th November 1786.

[Received 19th December]

SIR,

We transmit you herewith extract of a letter addressed to us by the Right Hon'ble the Governor-General and Council, and desire you will make a provision for the widow of Joron agreeable to the orders therein contained.

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE

RD. JOHNSON.

ENCLOSURE.

Extract of a letter from the Right Hon'ble the Governor General and Council in their Secret and Foreign Department, under date th-20th November 1786.

Having been informed by M. Dangereux, that the widow of the dandy,* who was killed in December last by a cannon shot from the garrison of Budge Budge, while attending on the French *L'Esperance*, and to whom a compensation was stipulated to be made by separate article of the Convention resides in the pargunnah of Loqua, four days of from Sylhet, and that she cannot come to Calcutta to receive it, we desire that you will give instructions to Mr. Lindsay, the Collector of Revenue, to make such provision for her as he may seem adequate, observing to him, at the same time, it is our wish and intention that the recompense which she is entitled to for her loss should be liberal.

We are informed that she is the widow of a person of the name of Joron whose father and mother were called Cubil and Boktare.

Revenue Board.

A true extract.

B. ARLIN,

Secretary.

* Dandi, a boatman.

No. 121.

To JOHN STABLES, Esq.,

President, and Members of Board

of Revenue, Fort William.

SYLHET:

2nd December 1786.

GENTLEMEN,

Herewith I have the honor to transmit you Treasury Account—

Charges Collections ;

Charges General ;

Charges Zemindary ; and

Toujee account of the Sylhet provinces for the month of November 1786, with duplicates of the whole in the Persian and Bengal languages.

Khasis

The balance at the end of this month, though apparently large, is much less than I had reason to expect, as a very large part of it has been occasioned by the depredations of Radaram, a zemindar of Pertaubgur, who being joined by a considerable number of Cosseas or mountaineers has attacked the Killah which protects the pergunnahs bordering on the Catchar country, and has done considerable mischief in its neighbourhood by burning the villages and putting to death many of the inhabitants.

Lieutenant Davidson is now out against him with a strong military force and two guns, but, till he is apprehended, I have but little prospect of collecting anything from these pergunnahs.

In this month's account, I have also charged Cawna 81,781-12-11-1 or Sa. Ra. 6,825, 14-9-2, being a deficiency due from Sonstan Dass, the late Chaganchy* of Sylhet. For particulars of the deficiency I must beg leave to refer you to the Collector's letter to your Board under date the 15th August 1786.†

I have, etc.,

[W. HINDMAN.]

No. 122.

CIRCULAR.

To THE HON'BLE R. LINDEY,

Collector of Sylhet.

CALCUTTA :

24th December 1786.

SIR,

We transmit for your information and obedience the enclosed copy of a Resolution passed by the Right Hon'ble the Governor General and Council on the 22nd ultimo.

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE.

J. EVELYN.

* Chaganchi, a cash-keeper.

† See above, No. 71, page 66.

ENCLOSURE.

Extract of a letter from the Right Hon'ble Governor General and Council dated the 22nd November 1786 and recorded in the Secretary's office of the Board of Revenue under date the 6th December 1786.

RESOLVED in future that all Servants of the Company employed in the Resignations Revenue and Commercial Departments do resign their offices previous to their application to return to Europe, and that it be published that all applications of this nature will be rejected unless attended by a certificate from the Department under which they acted that they have settled accounts.

Revenue Board.

A true extract.

B. APLIN,
Secretary.

No. 123.

TO JONATHAN DUNCAN, ESQ.,

Preparer of Reports to the Revenue Department,
Fort William.

SYLHET:

9th December 1786.

SIR,

I have the pleasure to transmit you the hukikut jumma of Chyunnagur which you required to enable you to prepare a sunnad for Gaur Hurrey Sing *

I am, etc.,
[W. HINDMAN.]

No. 124.

TO THE HON'BLE R. LINDSAY,

Collector of Sylhet.

REVENUE BOARD,
CALCUTTA,

11th December 1786.

[Received 29th December 1786]

SIR,

Your address to the President of the 16th ultimo having been submitted by him to the Board of Revenue, I have their directions to inform you that they have been pleased to grant you their permission to repair to the Presidency.

I am, etc.
B. APLIN.

No. 125.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA.

The 19th December 1786.

[Received 4th January 1787.]

Accounts.

We have received your letter of the 16th ultimo covering your Towjee account for the month of Cartick.

In the present state of the district under your charge we can only say that we rely on your exerting yourself to realize as large a balance as possible without adding to the distress which the inhabitants have already suffered from the inundation. We need hardly observe that at the present season of the year your utmost vigilance will be required for that purpose.

We remark with concern that though the rains have now subsided, your Cartick Towjee account did not reach us in time to be included in our General Report to the Hon'ble Board upon the collections of that month. We must once more recommend to you to furnish us with your Towjee accounts within the limited period, while the season of the year admits of it.

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE.

J. EVELYN.

No. 126.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA:

The 5th December 1786.

[Received 28th March 1787.]

SIR,

Fees.

Accompanying we transmit you the amilnamahs for the settlement of the districts under your Superintendence for the present year, which we desire you will forthwith deliver to the proprietors and collect from them at the same time the customary and established fee of 2 per cent. on the jumma of

the year, observing that the amount is on no account to be deducted from or blended with Government's, and that you are to remit it separately,

WM COWPER
THOS GRAHAM
J MACKENZIE
R JOHNSON.
J EVELYN

No. 127.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet

REVENUE BOARD,

CALCUTTA

The 18th December 1786

[Received 14th January 1787]

SIR,

We desire that you will ascertain and report to us for the information of the Governor General and Council at what places in the districts under your superintendence [French] flags are now hoisted

W. are, etc.,
WM. COWPER
THOS GRAHAM
JOHN MACKENZIE
ED JOHNSON.
J EVELYN

No 128.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE DEPARTMENT,

FORT WILLIAM

17th January 1787.

SIR,

I am directed by the Hon'ble the Governor General and Council to acknowledge the receipt of your letter to them of the 11th October last with its

enclosures, and to transmit you the following publication,* which you are desired to make; when, if no objections should be received, the Board will order a sunnud to be despatched in favour of Gour Hurry Sing

I am, etc.,
W. WEBBER,
Secretary.

No. 129.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 16th January 1787.

[Received 29th January 1787]

SIR,

By the desire of the Right Hon'ble the Governor General in Council, we direct you to cause strict enquiry to be made in your jurisdiction for a man named Emat Daniel Leslie, who was the first cooper of the Dutch ship *Staaler* and has been charged before the Director and Council at Chinsura as a party in the of one John Reed a punch-house keeper We are also to direct that his person may when found and that you will immediately report the circumstance to us for the information and further orders of the Hon'ble Board

We are, etc.,
WM. COWPER.
THOS GRAHAM.
JOHN MACKENZIE.
RD. JOHNSON.
J. EVELYN.

No. 130.
CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 18th January 1787.

[Received 29th January 1787.]

SIR,

I am directed by the Board of Revenue to desire you will no longer send your Public Accounts and bills of exchange immediately to the Board, but ~~as~~

future at the appointed periods transmit your Treasury Accounts (with Persian counterparts), Estimates and Bills of Exchange to the Accountant-General to the Revenue Department and your monthly Towjee accounts with Persian copies and explanations to the Preparer of Reports, when they will be reported on by those officers to the Board.

I am, etc.,
B. APLIN,
Secretary.

No. 131.

JOHN BULLER, Esq.,
Resident at Tipperah.

SYLHET:
20th January 1787.

SIR,

I beg leave to refer the enclosed petition of the farmer of Beejoorah to your consideration, and have to request you will depute a person [on] the part of Noornagar Zemindars* as an Ameen, and I will depute one on the part of the Beejoora Zemindars to ascertain their respective boundaries.

I am, etc.,
R. LINDSAY.

No. 132.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA:

The 22nd January 1787.

[Received 5th February.]

SIR,

I herewith transmit you two copies—one in the Persian, the other in the Bengal language—of the Regulations respecting the Company's Weavers.

I am, etc.,
B. APLIN,
Secretary.

No. 133.

CIRCULAR

TO THE HON'BLE MR. R. LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 30th January 1787.

[Received 12th February]

SIR,

John Shore

We transmit you for your information and guidance the enclosed copy of a letter received from the Right Hon'ble the Governor General in Council, and beg leave to acquaint you that Mr. Shore has this day in consequence taken his seat at our Board as President

We are, &c.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
J. EVELYN.

ENCLOSURE.

TO WILLIAM COWPER, Esq.,
Acting President, and Members of the
Board of Revenue.

REVENUE DEPARTMENT,
FORT WILLIAM :
The 22nd January 1787.

GENTLEMEN,

Mr Stables* having resigned his station of a Member of this Government, and thereby vacated the office which he held of President to your Board, we have now to acquaint you that the vacancy thereby occasioned in the Governor General and Council has this day been filled up by the succession of John Shore, Esq., according to the provision contained to that effect in the last Commission of Government from the the Hon'ble the Court of Directors.

Mr. Shore† having upon his promotion been requested by us to accept of the vacant station of your President, has agreed to take that charge upon him, in

* John Stables originally came to Bengal from Madras as an Ensign in 1759. Commanded at Monghyr 1760; fought at Buxar, October 23, 1764. Retired 1769. Member of the Supreme Council Nov. 1782—Jan 1787.

† John Shore, born Oct 8, 1751. Writer 1769. Member of the Calcutta Committee of Revenue 1775—1780. Member of the Committee of Revenue. Went home. Returned 1787 as Member of the Supreme Council. Returned 1790. Created Baronet 1792. Governor-General, Oct. 1793—March 1798. Created Baron Teignmouth, 1798. Died Feb. 14, 1834.

consequence of which we have this day appointed him President of the Board of Revenue accordingly.

We are,
Gentlemen,
Your most obedient Servants,
(Signed) CORNWALLIS,
CHA. STUART.

Revenue Board.

A true copy.

B. APLIN,
Secretary.

No. 134.

To WILLIAM HYNDKAN, Esq.,
Acting Collector, Sylhet.

TIPPERAH.
February 1st, 1787.

[Received 8th February 1787.]

SIR,

I have been favoured with the receipt of your letter under date the 19th ultimo enclosing a petition which had been presented by you by the Farmer of Bijoorah and desiring that I would depute a person on the part of the Normaghur zemindars as an Ameen to co-operate with one to be sent by you on the part of the Bijoorah zemindars in ascertaining and adjusting the boundaries of the two districts which appears to be a subject of contention between them. Disputed boundaries

I must beg leave to decline complying with your request for the following reason.

Because it appears to me that we are not vested with that authority which can empower us to investigate or decide upon the present matter; that our interference in it at all would be our unwarrantable usurpation of the powers given to the Courts of Mofussil Dewanne Adawlut by the 14th Article of the Regulation of Justice which directs that disputes of boundaries shall be deemed as cognizable by those Courts.

I am, etc.,
JOHN BULLER,
Resident.

No. 135.

To WILLIAM COWPER, Esq.,
President, and Members of the
Board of Revenue, Fort William.

SYLHET :

4th February 1787.

GENTLEMEN,

Pensioner

I have the honour to acknowledge the receipt of your letter under date the 30th November 1786, enclosing an extract of the Proceedings of the Right Hon'ble the Governor General and Council respecting the widow of Javon, who was killed on board a French ship at Budge Budge. I have deferred replying to your letter till this period, as I have not been able to discover the place of residence of the said widow till within these few days as now at Sylhet.

As the Right Hon'ble the Governor General and Council have not been pleased to fix the sum to be allowed as a pension to the said widow, but have ordered a liberal provision to be made, I beg leave to submit to your consideration a monthly stipend of thirty rupees to be allowed her. I shall await your orders on the subject and have the honour to be, with respect, etc.

No. 136.

CIRCULAR.

To THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

6th February 1787.

[Received 17th February 1787.]

SIR,

President of
the Khalsa.

Having been informed by the President that it will not be in his power to attend to the business of the Khalsa, we have appointed Mr. Cowper to take charge of this Department in the same manner as has heretofore been done by the President, and desire you will.....all such references and orders as you may..... from him as Acting President of the Khalsa.

We are, etc.,

J. SHORE.

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE.

No. 137.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD

CALCUTTA :

The 6th February 1787

[Received 21st February]

SIR,

I am directed by the Board of Revenue to transmit for your information and guidance the enclosed extract of their Proceedings of this date containing their Resolutions on the Deputy Accountant General's observations on the explanation given by you in your letter of the 1th of May last of the charge inserted in the accounts of your Collectorship of the 15th of November.

I am, etc.,

B. APLIN,

Secretary.

ENCLOSURE.

Extract from the Proceedings of the Board of Revenue, dated the 6th February 1787.

The Board having considered the above letters and the report of the Deputy ^{Accounts.} Accountant, dated 17th February, recorded on the late Committee's Proceedings of 6th March last, are agreed to the following resolutions.

That Kirtnarain, the Farmer of the Bigirah pergunnah, being now dead, the amount of his protested bill, Rs. 1,255-2-16-2, must be deemed an irrecoverable balance.

That as the allowance of the Surgeon at Sylhet, and Ensign Troop's pay and batta, were granted by the Hon'ble Board, the disbursement of Sa. Rs. 12,849 be passed as a charge on the Revenue Establishment, provided Ensign Troop has rank, which the Accountant General to this Department will ascertain.

That as the Establishment of the Dewanny Adawlut was approved by the Hon'ble Board, the charge of Sa. Rs 3,808 be of course passed.

That as the Board's letter of 5th August 1784, alluded to by the Collector of Sylhet, does not authorize the Phowjarry Establishment charged by him of Rs. 240 per month, the Collector be again called on for his authority for this charge from the 1st August 1784 to the 30th September 1785.

That the wastage, theft and deficiency of cowries amounting to S^r. Rs. 3,565-4 stated to be unavoidable be written off to the head of Profit and Loss.

That the contract price of the Sylhet cowries paid by the Collector be in future considered the standard of exchange for the Sylhet cowries, in calculating the Revenues of disbursements of that district.

Revenue Board.

A true extract

B APLIN,

Secretary.

No 138.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

KHAULSOH :

February the 8th, 1787.

SIR,

Enclosed is an Arzoe, which has been presented to me, No. 430 The bearer will more fully explain to you the circumstances. I beg leave to refer this case to your attention, and desire to reply, and am

WM. COWPER,

A. P. K.

ENCLOSURE.

TO THE RIGHT HON'BLE CHARLES EARL CORNWALLIS,
Governor General, etc., etc.

Humble petition of Kessoreram
Doss of Purgunnah Huotram
in Chuckla Shelleet.

Petition

That one Setaram Doss and Gorul Dass of the said Pergunnah were used to make trade of paddy and rice whereof this petitioner's late father named Issury Doss deceased who in his life time was employed to do all such business for them upon the bargain to have 4 annas share of all the profits that may arise thereon but some time after when this petitioner's late father was returned home he being sick told all this particulars to this petitioner adding to beg of them the said parties sum of 64 rupees and 5 annas, the deceased's 4 annas delusion [division] as abovesaid and some silver [silver] joys called tarr 15 sicca rupees that was left with them as a responsible pawn for the sum of 10 rupees which was borrowed by the deceased but on demanding the same

they were without paying such portion hath possibly been delivered to the bond of the said 10 rupees to your petitioner and took the tarr which wasa great loss to your petitioner, therefore your poor petitioner most humbly craves the favour to grant an order upon Mr. Heemand of the same place to provide his property.

And your petition shall ever pray.

To the Judge of the Adaulut of the district.

J. COCKERELL,

A. D. C.

No. 139.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 9th February 1787

[Received 23rd February 1787.]

SIR,

The montlly charge of 100 rupees for Treasury Godown^s which we advised you on the 28th of December had been recommended by us to the Right Hon'ble the Governor General in Council, we are to inform you has been accordingly allowed.

We are, etc.,

WM. COWPER

THOS GRAHAM.

JOHN MAC KENZIE.

RD. JOHNSON.

J. EVELYN.

No. 140.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 18th February 1787.

[Received 2nd March]

SIR,

As your Toujee accounts for Pous did not reach the Presidency in sufficient time to be included in the General Report upon the balances of the late month we must once again strongly recommend to you to endeavour, at least

during the dry season, to furnish us with your monthly accounts within the time prescribed by the Public Regulations.

With respect to the balance of 1,81,362 cawns which your Toujee exhibits, we can only repeat our directions of the 14th December last to realize as much of the revenue of Government as can be accomplished without distressing the inhabitants.

We are, etc.,

WM. COWPER.

TROS. GRAHAM.

JOHN MACKENZIE.

R. JOHNSON. J

No. 141.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

KHALSA,

The 16th February 1787.

SIR,

Petition

Herewith I transmit you a copy of a letter from Santose Ram and other talookdars of the pergunnah Roydum in your Division, complaining of the oppressions of Modinarain, the Chowdry of the pergunnah, and request you will afford them the redress as upon enquiry they may appear entitled.

I am, etc.,

JOHN DUNCAN,

P. R. R. D.

ENCLOSURE.

TO THE RIGHT HON'BLE CHARLES EARL CORNWALLIS,
Governor General, etc.

The humble petition of Bussor and Santose, inhabitants of Seelate,
Sheweth—

That your petitioner most humbly beg leave to represent this to your Lordship that Modenara in Chowdry and Gupall Mongall Dut, the zemindar of the pergunnah of Ray Dum in the province of Seelate, have forceably beat your petitioners and robbed everything out of their houses and took all their charity grounds in the above pergunnah. Your petitioners therefore most humbly beg your Lordship will be graciously pleased to refer it to Mr. R. Lindsay to take their grievances into his consideration and render them justice.

And your petitioners, as in duty bound, shall ever pray.

No. 142.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA.

The 20th February 1787.

[Received 7th March,]

SIR,

In conformity to the orders of the Right Hon'ble the Governor General in Council and as preparatory to the ensuing year's settlement we direct that you communicate to us without loss of time such information as you may have obtained on the following points. Inquiries ordered

Whether any new taxes have been imposed by the zemindars or farmers under their authority during the last three years.

Whether the zamindars, farmers and renters under your authority exercise any oppressions which require the interference of Government to correct and punish.

You will communicate to us such observations as may have occurred to you from experience of any imperfections in the system of collections as exercised by the renters under your authority together with such regulations as may have been suggested to you for the correction of existing abuses as for the prevention, between the head renters and others of inferior denominations of oppressions on the one side and frauds and collusions on the other.

We particularly enjoin you to give constant attention to these directions in order to the future establishment of general and permanent rules for the management of the collections in the mofussil, but the information above required must not be delayed on this account as far as you are enabled to furnish it, but be transmitted to us, if possible, so as to arrive by the first of Chytr or the 12th March next.

This performed you will forthwith prepare and transmit to us forms of kistbundeas for the districts under your superintendence adapted to the periods of realizing the collections in the mofussil, so that neither the period of payment be unnecessarily protracted nor the renters put to inconvenience by premature or unseasonable demands.

You will next give your attention to the preparation of an account of all zemindars, tallukdars, jaghirdars, or native landholders of any other title or description, who, since the Company's accession to the Dewanny, may have been absolutely deprived, or shall for any temporary purpose stand dispossessed of their lands, with the quantity of the land, or the amount of its jummah, the date and reason of the dispossession, and such other explanations as may seem necessary for affording us the clearest information on this subject.

Lastly, we desire you will obtain and furnish us with an history of the several zemindars in your districts, commencing at the first establishment of the zemindary, and tracing it through all its successions, defalcations, and annexations, to the present time, particularizing those instances where any

deviation may have taken place from the established rules of succession, the cause of such deviations as far as you may be enabled to assign them, and the modes and reasons of the several annexations and defalcations. Should there be any Canongoes in your district independent of the Sudder Canongo at the Presidency, we desire you will procure and transmit a similar narrative from them

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
RD. JOHNSON.

No. 143.

THE RIGHT HON'BLE ROBERT LINDSAY,
Judge of the Dewanny Adawlut,
at Sylhet.

REVENUE DEPARTMENT,
COUNCIL CHAMBER :

The 21st February 1787

[Received 3rd March.]

SIR,

It appearing from the half-yearly reports of the Register to the Sudder Dewanny Adawlut this day last before the Right Hon'ble the Governor General in Council that you have omitted to transmit your Abstract Registers since September last, I am directed to desire that you will assign your reasons for such neglect, and to enjoin your strict observance to the 52nd article of the Judicial Regulations in this respect.

I am, etc.,
W. BRUCE,
Secretary.

No. 144.

CIRCULAR

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 23rd February 1787.

[Received 9th March.]

SIR,

We enclose you an extract from a letter addressed to us by the Hon'ble

Board for your particular attention and guidance. The statement required in the last paragraph we desire you to transmit to us without delay

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE.

ENCLOSURE.

Extract of a letter from the Right Hon'ble the Governor General in Council, dated the 21st February, and recorded in the Proceedings of the Board of Revenue under date the 23rd February 1787.

As the current Bengal year draws to a conclusion, we desire that you will communicate to all the Chiefs and Collectors the strictest injunctions to complete the realization of the Revenues without loss of time, that as we are sensible that their success in this respect must in a great measure depend upon their honesty, abilities and application, we shall admit this criterion to have its due weight with us for forming our judgment upon their conduct respectively. It will give us pleasure on all occasions to record our sentiments in favour of the merits of any of the Servants employed in this Department of Government, but we think it necessary to declare it at the same time that we shall not hesitate to take particular notice of unsuccessful management and that, whenever this may happen to be the case, we shall expect the clearest and most satisfactory explanation of the causes which have operated to prevent the success of the Collector as a justification of his conduct.

The proportion of the Revenues outstanding in the mofussil is now very small, and the Collectors who are in charge of districts the rents of which are paid according to the Bengal year must be enabled to form a clear judgment of the probability of any balances account of the engagements of the renters with Government and of the amount of these balances. We desire, therefore, that you will call upon each of them to furnish you immediately with an abstract statement of the receipts and balances of the Revenues for the year under his charge, stating his opinion as to the realization of the remaining rents and the periods when he expects they will be paid which we trust will in all instances be the shortest possible.

Revenue Board.

A true extract.

B. APLIN,

Secretary.

No. 145.

TO THE RIGHT HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 23rd February 1787,

[Received 14th March.]

SIR,

French.

We are sorry to be under the necessity of informing you that the report of the number of French flags in the district under your charge required on the 18th December last has not yet been furnished. We desire you will immediately transmit this report, and in future pay particular attention to our references.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.

No. 146.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA:

The 23rd February 1787

[Received 14th March.]

SIR,

Greeks

Enclosed we transmit you copy of a letter addressed to the Right Hon'ble the Governor General by Mr. Parthenio and of the several papers referred to therein. To this representation we desire you will furnish us with a full and circumstantial answer without delay.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE,
R. JOHNSON.

ENCLOSURES.

No. 1.

TO THE RIGHT HONOURABLE CHARLES EARL CORNWALLIS,

Governor-General of Bengal, etc., etc., etc.

CALCUTTA :

My Lord,

To one of your Lordship's known character for justice and relief of the oppressed, I dare hope no further apology will be thought requisite for intruding on your leisure than by a simple relation of facts to prove that we are so oppressed ; the complaint (in the name of the Greeks of the Apostolick Church in Bengal over which I have the honor to preside) which I have to make is against Mr. Lindsay, Chief of Sylhite. To relate to your Lordship an account of every thing that has passed between us would be presuming too much on your Lordship's time and patience, and on that principle I shall decline it, being leave at the same time to refer your Lordship to the accompanying papers on the subject for your Lordship's further information and which are endorsed for that purpose ; and I flatter myself that the oppression I complain of will plainly appear from the following plain state of facts. The Greeks residing in Bengal under protection of the English Government, having been for a long time in the practice of manufacturing chunam in the district of Sylhite unmolested, found themselves at last hindered from continuing their operation by Mr. Lindsay, the present Collector. In the month of March, 1783, upon my representing the matter to Mr. Hastings [letter A], he was so kind as to promise us redress and protection ; and, on his bringing my complaint before Council, they were graciously pleased to order the Board of Revenue to write to Mr. Lindsay, directing him to allow the Greeks to go on with their business as formerly unmolested. On receipt of this letter, Mr. Lindsay immediately wrote me as per Letter B and Letter C is my reply thereto. To this he returned in answer Letter D. In consequence of the recommendation contained therein, the Greeks began their operation again, and obtained from him a written permission for that purpose (Exhibit Letter E), and said he gave them that in consequence of the Board's order, but added that they might depend upon it it would be of no use to them. The truth of this soon became too evident, as the Tannadar and Mr. Lindsay's people, not only clandestinely prevented the Greeks from going on with their works, but made use of every insult and indignity, both in words and acts, towards them.

Mr. Hastings, on being informed of this, desired Mr. Duncan to write to Mr. Lindsay, expressing his surprise of his behaviour, and ordering him to desist from continuing such vexatious proceedings. Mr. Lindsay replied that so far from his having been guilty of any such actions, he had ordered his people not to hinder the Greeks from making chunam. After this, on Mr. Hastings assuring me that no more interruption should be given, I persuaded them to go on, but they experienced the same opposition, Mr. Lindsay having desired the Tannadar to pay no attention to any official orders he might give him to the contrary, as they were only given in obedience to the Board's injunctions, but to send and seize the materials of the Greeks and a

boat with bamboos and to prohibit any of the inhabitants from selling stones or wood to them. Mr. Hastings being at that time at Benares, I spoke to Mr. Wheeler, who advised me to endeavour to accommodate matters with Mr. Lindsay, who (he said) was determined not to give up the point, even should he lose the Collectorship. Mr. Wheeler, having then brought Mr. Lindsay and me together at his own house, and desired us to walk into a room together and converse on the subject, when we were alone, Mr. Lindsay upbraided me for having preferred the complaint against him, and said that he would never permit the Greeks to make chunam, but would sell them annually 20,000 maunds at prime cost. To oblige Mr. Wheeler, I consented to this proposal. Having then agreed that the first supply should be in October next ensuing, the Greeks hired boats, etc., to send for it, but our difficulties were not yet at an end. The expence of the expedition was entirely lost, as Mr. Lindsay then said he had not agreed to give the chunam in October, but when [he] should please. At last, however, with much difficulty and exertion, they obtained 15,000 maunds of ball black chunam. Mr. Lindsay also seized all materials and converted them to his own use, so that the Greeks, instead of benefitting by the bounty and endeavours of Mr. Hastings (who ever shewed himself ready to assist this poor and industrious set of men) sustained a loss of rupees a loss which many of them who are in circumstances may never be able to recover. Although the above facts are so intimately connected with the interest of my poor parishioners, I cannot concluding without apologizing to your Lordship for this intrusion, and joining with it a hope that these poor but industrious people may be permitted to manufacture chunam at Sylhet as formerly, and that they may not be any longer liable to vexatious and wanton acts of oppression, directly or indirectly, from the Tanadar, or other servants of the Collector there.

I sincerely pray God to have your Lordship in His holy keeping, and to repay your Lordship's manifold acts of justice and benevolence with health, long life, and prosperity.

I have, etc.,

CONSTANTINO PARTHENIO.

Revenue Board.

A true copy.

B. APLIN,

Secretary.

ENCLOSURES.

A.

[Printed in Volume I, page 145.]

B.

SYLHET :

1st June 1785.

SIR,

A copy of a complaint presented by you to the Governor General was some days ago transmitted me by the Gentlemen of the Committee setting out that

I had prevented your countrymen residing in this province from manufacturing chunam as formerly, an indulgence they never beforeprived of and likewise that I put a stop to their carrying on all kind of trade in the district.

A complaint of this naturefrom a man of your Church, without previous enquiry into facts from disinterested persons, surprized me much. During the seven years I have resided in these parts I have never yet..... Greeks in the province but people of the very lowest class, who, so far from meeting with any interruption, have been countenanced on every occasion from my finding them a quiet and unoffensive lot of people, but, as to manufacturing chunam, none of them ever attempted it. I should, therefore, think that you had used me very ill, was I not well assured that it was not till after many applications that you was obliged to appear as an Agent upon this occasion. Mr. Parnatt of Dacca is the person who complains. None else I am certain could have troubled you with solicitations on the subject. As I am convinced that you will not make an improper use of my letter, I will freely own to you that the manufacture of chunam in this province has almost entirely entered in my hands, nor have I hitherto met with any competitors even from my own countrymen, who in general are far more tenacious of their rights and privileges than yours.

It has always been considered as the perquisite of the Resident, and I hope will be found to be so by my successors. Under an English Government the engrossing of any one branch of trade cannot be justified, nor do I attempt doing it. If, therefore, the Greek Agents insist upon establishing manufactures in prejudice to me, I cannot prevent them, but I am afraid they will find many difficulties to encounter from the situation of the country, the disposition of the people, and on account of my having in my employ most of those conversant in this business. The small quantity which these Greeks manufacture themselves could be no.....to consider them in a disagreeable lightsanction of their name all the natives would likewise become chunam makers and by [unde.] selling the Europeans ruinstill in hopes that the matter may be settled to our mutual satisfaction. Inform me what quantity of chunam your friends have occasion for, and I will attend to your recommendations by supply them with it at prime cost.

Accompanying you will receive a letter transmitted you by Mr. Ducas acquainting you with the conversations we had together.

I am, etc.,

ROBERT LINDSAY.

Revenue Board.

A true copy.

B. APLIN,

Secretary.

C.

CALCUTTA :

—June 1783.

SIR,

I was favoured with your letter of the 15th instant, and am extremely sorry to find that by it my application to the Governor General on the part of the Greek inhabitants of Bengal has given offence. I hope, however, you will justify me from any intention of hurting you.....my reasons for taking this step.

Being deputed to superintend the establishment of the Greek Apostolick Church in Asia, I look upon myself as under an obligation to assist, as much as lies in my power, the few members of that Church in general, as the support of the establishment depends entirely upon contributions from them, which can rise from no other source but.....in such humble means of merchandize as their several abilities and situations admit.

I have hitherto enjoyed the President's Protection and countenance of the Government, by whose favor I have been enabled to erect a Greek Church in Calcutta.

When I applied to obtain leave for the Greeks to manufacture chunam at Sylhet, I mean only to get a renewal of an indulgence which had indeed been unexercised by them for eight or more years.

I am well aware of the.....your objection, *vizt.*, that a door would be opened for the encroachment of the natives in setting up the same works ; and, therefore, in the name of all the Greeks, and with concurrence of Mr. Hamilton, who is also concerned, agree to accept of your offer of selling to us chunam from your works and to transport it at prime cost (which we suppose is not above 9 or 10 rupees for 100 maunds), and that you will let us have this quantity of one lack of maunds yearly, beginning with this present year.

As we also had in view of setting up the works, purchased a quantity of wood, lime stone, stores, etc., we request that you will receive these at what they cost.

I have, etc.,

CONSTANTINO PARTHENIO.

A true copy.

B. APLIN.

Secretary.

D.

Translation of a Persian paper with the following attestation in English upon it. (Signed) Robert Lindsay, Sylhet, 13th June 1883.

Copy of a perwannah bearing the Seal and Signature of the Gentlemen dated the 2nd of Assar 1190 B. S. corresponding with the Pergunnah year 1192.

To the respectable Ram....., Thanadar of Pundoah, greeting Whereas Mr. Lumkul Dokans is about to establish lime kilns in a particular spot in Sylhet, it is, therefore, written that the aforesaid respectable person do under no pretence obstruct or impede the collecting of lime stone, iron, etc., let him consider this as most positive. Dated above.

A true translate (with an exception of names perhaps).

Signed. A. CALDICOTT,

Deputy Persian Translator.

Revenue Board.

A true copy.

B. APLIN,

Secretary.

E.

[No date.]

Sir,

I am duly favored with your letter of the 26th June which will be of some use to me to confute the complaint you preferred against me to the Governor General.

It would have given me much pleasure to have adjusted the matter in question to our mutual satisfaction, but I find you so highly unreasonable in your expectations that there is an end to all negotiations between us on the subject.

The annual consumption of Calcutta for Sylhet chunam has never exceeded 1,20,000 maunds of which you expect one lakh for your share including Mr. Hamilton's.

In order to accommodate you, I have offered to supply you with 20,000 maunds as.....I first proposed, but no more.

I now recommend your establishing a manufacturing, in which I wish you every success.

I am, etc.,

ROBERT LINDSAY.

Revenue Board.

A true copy.

B. APLIN,

Secretary.

No. 147.

TO MR. WILLIAM HYNDMAN,
Acting Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 27th February 1787

[Received 14th March.]

SIR,

Pensioner

We have received your letter of the 4th instant, and authorise your paying the widow of Joron the monthly stipend of.....proposed by you.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.

No. 148.

CIRCULAR.

TO THE RIGHT HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 2nd March 1787.

[Received 15th December.]

SIR,

Licence.

Orders having been issued by the Right Hon'ble the Commander-in-Chief to prevent the improper sale of spirituous liquors to the troops. It is the command of the Hon'ble Board that you co-operate in the due and effectual execution of this Regulation by removing and preventing the re-establishment of all shops where... ..are sold or retailed in the vicinity of any of the Military Stations.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
ED. JOHNSON.

No. 149.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 13th March 1787.

SIR,

We transmit you the accompanying form of an advertisement which we desire you will publish throughout the districts under your superintendence in the Persian and Bengal languages.

We are, etc.,
J SHORE.
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
RD. JOHNSON.

Whereas sundry zemindars have withheld the payment of their revenue ^{Mushahara} on the ground of pretensions of Moshaira,* which allowance was resumed on the 4th May last by the orders of Government. Notice is hereby given that if any zemindar or any other landholder, whose Moshaira has been resumed shall hereafter withhold his rents under this pretence, his lands will positively be sold to make good the balance, such please being wholly inadmissible.

No. 150.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 16th March 1787.

[Received 13th April.]

SIR,

In a report which has been made to the Board by the Roy Royan upon the Accounts Settlement and Kistbundy of the different zillahs, it appears that the Persian Dufurdy Accounts have not been received by him. I am, therefore, desired by the Board to request you will forward the same as soon as possible.

I am, etc.,
B. APLIN,
Secretary.

* Mushahara— Allowance granted to zemindars while deprived of the management of their estates.

No. 151.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA:

The 16th March 1787

SIR,

Accounts

The Roy Royan having expressed to us the confusion occasioned by the unauthorised change of names of zemindars and talookdars in the Persian Accounts Settlement transmitted to be deposited in the Khalsa, we request you will furnish us with a list in English and Persian of the holders of zemindaries and talookdaries in possession within your division together with the names of the former jumma.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
RD. JOHNSON.

No. 152.

TO THE RIGHT HON'BLE SIR CHARLES, EARL CORNWALLIS,

Governor General, etc, etc.

[Received 19th March 1787.]

The humble petition of Shreemutty
Bhorbon, widow of Shilhert,

MOST HUMBLY SHEWETH—

Petition

That your Petitioner most humbly begs leave to present unto your Lordship that your Petitioner's husband named Joynarain Mozumdar before his life who was ground property possession afterwards he the said Joynarain Mozumdar departed his life of death (in the Bengal year 1187) That Saum Roy and Dabeypersaud Roy Mozumdar without lawful or reasonable possession all the ground and without any objection. But your Petitioner she was two daughters and have not marriage. But the said Saum Roy and Dabeypersaud Roy greatmen in the Settlement. But your Petitioner she does not maintain proper.

Therefore your Petitioner most humbly prays your Lordship will be so gracious as to take your Petitioner's case in your most serious consideration and an examine usage and customary to this country and your petitioner further sheweth unto your Lordship will be so gracious pleased as to refer

this matter to Mr. William Hyndman to make separate your Petitioner's ground or share from the said Shaum Roy Dabeypersaud Roy as your Petitioner and her two maid daughters.

And your Petitioner, as in duty bound, shall ever pray.

No. 153.

TO THE HON'BLE ROBERT LINDSAY.

REVENUE DEPARTMENT,
COUNCIL CHAMBER:

21st March 1787.

SIR,

Upon a new regulation and limitation of the number of Collectorships made, in consequence of the Orders of the Court of Directors, the Right Hon'ble the Governor General in Council has been pleased to continue in your present appointment of Collector of Sylhet.

I am, etc.,
W. BEUERN,
Secretary.

No. 154.

JOHN SHORE, ESQ.,

President, and Members of the Board of Revenue,
Calcutta.

SYLHET.

30th March 1787.

GENTLEMEN,

In November last you were informed that one Raderam, in conjunction with the Cookies of the Tipperah mountains, had laid five or six of the per-gunnahs to the North-East of Jytner under contribution, and put to death a number of the inhabitants. This man became so formidable that I was obliged to send all the force I could collect to oppose him under the command of Lieutenant Davidson. After pursuing him from hill to hill for two months, he was surprised at his last retreat, and Lieutenant Davidson took him prisoner with two small guns and 200 stand of match locks and jinjal pieces. Raderam is now in Jail, and I request to be informed how he is to be disposed of.

Enclosed is an account of the expence of the expedition, and I flatter myself I need not make any remark upon the smallness of the charges.

During the absence of the seapoys from Sylhet, a tribe of the hill people on the western part of the district surprised the Tannah of Laour and put to death the Tannadar and 20 men.

My Assistant despatched Lieutenant Davidson immediately upon his arrival from the Eastern Hills, but he writes me that it will not be in his power to obtain any satisfaction, as the people he went against have retreated to the high mountains.

I have, etc.,
ROBERT LINDSAY.

ENCLOSURE.

Particulars of the Expenses attending an Expedition to the Pertaubgarh Hills under Lieutenant Davidson.

	Rs.	a.	p.
16 Boats for 140 seapoys, two months...	195	7	0
70 Additional Bergondosses stationed at the passes, two months' pay ...	431	4	0
30 Bildars for two months, including expenses of making a mud fort at the bottom of the hill ...	331	3	0
Rice and provisions for three months thrown into the Fort ...	344	6	0
Petty charges incurred by Lieutenant Davidson	142	13	0
25 Boats carrying up rice and provisions ..	251	0	0
Boats for Lieutenant Davidson and the guns with Europeans for two months ...	186	4	0
	1,888	5	0

Allowed the Egarasutty zemindars for various charges incurred affording assistance by with money and provisions to Lieutenant Davidson during the time he was in the hills ... 400

Ditto the Zuffergur zemindars ... 500

Ditto the Duwaddee ditto ... 200

Ditto the Coossecarcool ditto ... 200

Ditto the Ruffinagur ditto ... 500

—1,800 0 0

5 0

Sylhet, 30th March 1787.

Errors excepted.
ROBERT LINDSAY.

No. 155.

JOHN SHORN, Esq.,

President, and Members of the Board of Revenue,
Fort William.

SYLHET :

1st April 1779

GENTLEMEN,

In obedience to your commands of the 16th March, I will prepare a list of the zemindars and talookdars throughout the district under my superintendence and transmit you the same in English and Persian as soon possible; they are between 2 or 3 000 in number and the proprietors of the lands in many places not clearly ascertained. I am afraid it will be a work of much delay.

I have, etc.,

R LINDSAY.

No. 156.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA.

The 3rd April 1787.

SIR,

The Right Hon'ble the Governor General in Council having thought it expedient that the sales of salt should henceforth be made by public auction at Calcutta, we transmit you, by His Lordship's directions, two copies of an advertizement which has been by him, notifying the same, and desire you will make it public throughout the districts under your charge

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE.

RD. JOHNSON.

Enclosure.*

Notice is hereby given that the Right Hon'ble the Governor General in Council has resolved that the Honorable Company's salt shall henceforward be sold in Calcutta at Public Auction to the best bidder; the periods of sale will from time to time be notified to the public, by the Comptroller of the Salt Department.

By command,

Revenue Department,

W. BRUCE,

Secretary.

Fort William, March 21st, 1787.

No. 157.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA.
The 10th April 1787.

SIR,

The Right Hon'ble the Governor General in Council, having thought proper to a new arrangement of the country into Collectorships, has continued you in charge of Sylhet as heretofore. We have an establishment for your Collectorship under consideration and shall transmit as soon as prepared.

We enclose for your information and guidance extract of a letter from the Right Hon'ble the Governor General in Council, and, in consequence of his permission to recommend a Dewan to be stationed with you, subject to our confirmation, we request that you will immediately nominate a person for this office for our approbation and confirmation.

We are, etc.,
J. SHORE.
THOS. GRAHAM.
JOHN MACKENZIE.

Enclosure.

Extract of a letter from the Right Hon'ble the Governor General in Council, dated the 5th February 1787.

Superintend-
ence of the
Diwani
Adalats
restored to
Collectors

The Court of Directors having determined that it will tend more to simplicity, energy, justice and economy to re-invest the principal chiefs or collectors with the superintendency of the Courts of Dewanny Adawlut, it is our Resolution that this determination shall take effect from the commencement of the ensuing Bengal year 1194.

The collectors are to continue at present to act under your immediate orders in all revenue matters and to correspond with us on any subjects relating to the administration of justice or the general government of the country.

Diwans.

In order to prevent the interference of private banyans or agents of any description who have no official employ or responsibility, as well as for other considerations, the Court of Directors have ordered that official dewans shall be stationed with each collector upon the principles of the Regulations of 1773. We deem it advisable to permit the collectors to recommend the persons stationed with them as Dewans, subject however to your confirmation, under this special Resolution that the person so recommended by them shall not serve them as their private banyan or in any private capacity.

It is not our meaning that the Dewans are to hold or exercise any authority independent of the collectors, but in all respects act under their immediate orders and controul.

The power of apprehending in criminal cases, which by the Regulations of justice is invested in the Judges of the Adawlut in the capacity of magistrates, will of course be transferred to the collectors in his judicial capacity

Revenue Board.

A true extract.

B. APIN,

Secretary

No. 155

TO THE HONBLE ROBERT LINDSAY,

Collector and Judge of Sylhet

REVENUE DEPARTMENT,

COUNCIL CHAMBER

The 12th April 1781

SIR,

1 The Right Hon'ble the Governor General in Council having determined, in conformity to instructions from the Court of Directors, to adopt as general plan the union of the Revenue and Judicial authority throughout the Province with the exception only of the three cities of Morshedabad, Dacca, and Patna, in which the power separate civil and criminal jurisdiction of the Judges is to remain, I am directed to inform you that on the grounds of this Regulation it has this day been further resolved that your allowances, both as Collector and Judge, be henceforth consolidated and fixed at the rate of fifteen hundred sicca rupees per month which you are, however, to draw wholly under the first denomination, and this amount is intended to be exclusive of such commission as Government have now in contemplation to allow you as a further encouragement to, and reward for, the diligent faithful execution of the important duties entrusted to your charge

2 The present allowance for house rent to the collectors which does not exceed in any case Rs 120 per month, having been represented in some cases inadequate to that unavoidable expence, it has this day been augmented and fixed at sa Rs. 150, which allowance is to be in lieu of House and Office Rent in either of your public capacities, and is also to exclude all charges for repairs to the Company's houses at the different stations.

3 It has been determined that one assistant shall be allowed to your Station, who is, of course, to be also Register to the Adawlut, and his allowance has been fixed at 500 sa. Rs. which is to include, and be in lieu of, all allowances whatsoever that might be claimed or drawn for his rank in the service or otherwise, those for moonshy and travelling charges only excepted, which are to remain liable to the existing Regulations. Mr. William Hyndman has been continued your assistant.

4. Enclosed you will receive a copy of the Establishment which has been allowed you as Judge of the Adawlut at Sylhet, according to which you are to nominate the several offices of that Court, so as to be prepared to conduct the duties of this department with the allotted number of officers from the 1st of June next.

5 In your officially distinct but now personally united capacities of Judge and Magistrate, you are to be guided by the existing Regulations for those departments.

I am, etc.,
JOHN. DUNCAN,
Assistant Secretary.

No. 159.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA :
The 12th April 1787.

SIR,

I am directed by the Board of Revenue to return you your address to them of the 3rd instant, and to request you will be pleased to add your signature thereto.

I am, etc.,
B. APLEN,
Secretary.

No. 160.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA :
The 18th April 1787.

SIR,

Greeks.

On the 23rd February last we transmitted you the copy of a letter addressed the Right Hon'ble the Governor General by Mr. Parthanio with several enclosures, desiring your answer to his protestation without delay.

This not having been yet received, we repeat our former directions and expect your immediate compliance.

We are, etc.,
W. M. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
R. D. JOHNSON.

No. 161.

To B. APLIN, Esq.,
Secretary to the Board of Revenue,
Fort William.

SYLHET.
16th April 1797.

SIR,

I am duly favoured with your letter of the 16th March informing me that upon a report made to the Board by the Roy Royan upon the Account Settlement and Kistbundys of the different Zillahs, it appears that the Persian Durfurdy accounts have not been received by him. I never yet have corresponded with the Roy Royan. I, therefore, beg to know his address. May I likewise be informed of the meaning of Durfurdy accounts, it being a term unknown in this district?

I am, etc.,
ROBERT LINDSAY.

No. 162.

JOHN SHORE, Esq.,
President, and Members of the Board of Revenue.

SYLHET:
The 16th April 1797. 1787

GENTLEMEN,

In addition to the calamities this district has labored under for three years past, I am sorry to be under the necessity of informing you that the rains commenced here with great violence on the 22nd of February last and have continued without intermission ever since. The river, from being very low, has risen 82 feet perpendicular, and the only crop produced upon the low lands, the Burrow fussil, is totally lost. Violent rains.

The cultivation has likewise been at a stand upon the higher lands during the above period, and, unless the weather changes, soon the consequence will be serious.

I have, etc.,
ROBERT LINDSAY.

No. 163.

To MR. WILLIAM HYNDMAN.

REVENUE DEPARTMENT,
COUNCIL CHAMBER :
The 18th April 1787.

Sir,

Hyndman's
appointment
confirmed.

As a new arrangement that has this day taken place for uniting in general the charge of the collections with the administration of justice throughout the provinces, the Right Hon'ble the Governor General in Council has been pleased to appoint you sole Assistant to Collector and Judge of Sylhet, in which station you are to act as Register to the Dewanny Adawlut. Your allowances in these united capacities have been fixed at sa. Rs. 500 per mensem, which you are to draw as Assistant to the Collector, and this amount is to be considered to include and stand in lieu of all other allowances annexed to your rank in the service or otherwise, those for a moonshee and travelling charges only excepted, the admission or rejection of whose depends, of course, on the Regulations now in force regarding these branches of the General Establishment.

I am, etc.,
JOHN DUNCAN,
Assistant Secretary.*

No. 164.

JONATHAN DUNCAN, Esq.,

Preparer of Reports to the Revenue
Department, Calcutta.

SYLHET :

The 28th April 1787.

Sir,

Floods.

On the 18th ultimo I had the pleasure of transmitting you Toujee account for the month of Chayte; accompanying you will receive the Jumma Wasseil Banne for the year 1198, the balance of which being cownies 203,188 corresponds with the said Toujee account.

The only reason I can urge for so great a balance being outstanding is total inability on the part of the landholders to pay more, and whoever surveys the appearance of the country with an impartial eye will be surprised that so much has been collected. The only crop produced on the low lands, the Burra Fassil, which promised to be a plentiful one, is once more totally destroyed by inundation, not a single of grain of it is saved, and the inhabitants have again the dismal prospect of famine before their eyes unless supplied from other quarters.

I am, etc.,
R. LINDSAY

No. 165.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet

REVENUE BOARD,

CALCUTTA :

The 20th April 1787.

SIR,

Your letter of the 6th instant having been laid before the Board, I have their directions to inform you that they are surprised to find that, after so many years' experience in the Revenue line, you are ignorant of the term "Durfurdee" so well known to express the accounts of the settlement in detail, though it should not be in use in your particular district; and that, with respect to the address of the Roy Rayan, I am directed to acquaint the information is unnecessary as you ought to have known that any accounts transmitted to me would have reached him.

I am, etc.,

B. APLIN,

Secretary.

Ed. W. W.

No. 166.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 21st April 1787.

[This letter has been rendered illegible by damp stains. It relates to the establishment provided for the Collector.]

No. 167.

JOHN SHORN, Esq.,

President, and Members of the
Board of Revenue, Calcutta.

SILENT:

The 28th April 1787.

GENTLEMEN,

Famine anticipated.

I have this day transmitted to the Preparer of Reports the Jumma Wassil Baky of the district for the year 1198.

On the commencement of the year, the Board was pleased, in consequence of my representation, to authorise a deduction of 1,50,000 cawns, but the balance, notwithstanding my utmost endeavors to the contrary, has accumulated to 2,03,188, being Rs. 9,221 more than was authorised, not one anna of which will be recovered.

It grieves me to inform you that all the lower parts of this district is threatened with famine, and, unless the grain the produce of the former year is detained and sold at a reasonable price to the ryotts that part of this district must be depopulated. The crop, the only one which the lands produce, and which some weeks ago bore a most favourable appearance, is totally swept away, and not one grain of corn saved.

I flatter myself, when you issue directions respecting the settlement of the ensuing year, you will take this circumstance into consideration, and give that latitude to the Resident which the case requires.

I have, etc.,

R. LINDSAY.

No. 168.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

SALT OFFICE:

The 25th April 1787.

SIR,

Interference
with salt
officials.

Having received information from my Guidwary Gomastahs stationed at the chokeys in the vicinity of Dacca, that three boats laden with two thousand maunds of Culnea Salt and an European Conductor were gone to Sylhet, the European not allowing the Gomastah at the several chokeys to examine the boats which it is their peculiar duty to do, but having forcibly passed the chokeys without a proper rowannah, I wish to seize the boats and

salt as being most probably smuggled salt, at any rate liable to confiscation from the passing of the chokeys and the unjustifiable and outrageous mode adopted to carry away the boats when seized by my gomastahs. I therefore, request the favour of your issuing orders to seize boats if found within your district, and inform me of the result of your orders, likewise to endeavour to learn the European's name, and acquaint me with it.

I am, etc.,
THOS. CALVERT,
Comptroller

No. 169.

CHARGES ZEMINDARY

The April 1787.

Khyrat of charity to Priests who watch the Tomb of Shaw Jellol, to be distributed by them to Priests of the Muhammadan faith	...	1,647-10-1-2	
Ditto to Priests of the Gentoo religion	...	927-7-2-1	2,575-1-3-3
Duffar Simjamee Canongoes	...		99-13-4-3
Charge of the Tannah of Lahore and Bangong	...		828-9-6-0
<hr/>			
Per Mo. ...	{ Cawns of cowries		3,508-7-14-2
	{ or Sicca Rupees		959-13-6

No. 170.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 29th April 1787.

SIR,

Having taken into consideration your letter of the 29th March with the proposed plan of Settlement and Kistbundee for the year 1194, we now communicate to you our instructions thereon.

Settlement
of 1194 B S

We are sorry to observe that, notwithstanding the very liberal relief afforded your district in the remission granted in the last year's settlement of the sum of 1,50,000 cawns, you should entertain apprehensions of balances which we are willing to hope will prove groundless; and, as the year is expired, we desire that you will transmit to us without delay your Jumma Wasseel Bankoo for 1198.

We conclude that the deductions you have proposed for the settlement of the current year, you have been guided by the capacity of the respective pergunnahs. However the proportions of deductions allotted to some greatly exceed those generally proposed for the rest, as for instance in Dinarpore and Bejoorah, the proposed deductions amount to nearly half their jumma. It is our desire that in these, as well as in every other similar case where it appears on the face of the proposed Account Settlement, you state to us the necessity that exists for such extraordinary laxity.

You will also be pleased to explain to us the nature of the six last articles of Revenue inserted after the head of Saer, and the grounds for the proposed deductions therein.

In respect to the ultimate jumma you have proposed of cawns 7,16,168 as the full amount the District can afford to pay in the present year, it seems to us that, as the increase of the jumma to eight lacks of cawns, is fixed by Mr. Holland to be an equitable annual Revenue, was the result of resumption of Chackeran lands, and not created by any additional assessment upon the inhabitants, that the same amount might now be obtained. We are further encouraged in this expectation from the general benefit which we conceive the country must have experienced from the ample remission from the demands of Revenue in these two last years.

In this communication of our sentiments we wish you to understand that it is only in cases of the most evident necessity that we can give our approbation to any reductions in the jumma. We rely, however, on your local knowledge and experience. We leave it to your discretion to settle on an equitable Revenue for the present year, only requiring that in all instances, when remissions upon the jumma appear indispensable, the reasons for them be particularised for our information, and that no settlement with such remissions be deemed confirmed until it has been reported and received the sanction of the Right Hon^{ble} the Governor General in Council communicated to you through the Board.

We approve of the form of Kitsbundee you have sent us, wishing, however, that you would endeavour to effect one variation, by bringing into the three first months of the year, in which you state no demand two-thirds, or at least one half of the kist for Choite, and thereby lessen the risk of balances, which often arise by leaving large sums to be realized at the close of the year, as well as tend to preclude that baneful practice of anticipating the resources of the new year to pay off the arrears of the last.

We approve much what appears to be the object of your proposition for granting to the zemindars and talookdars their nancar lands rent-free for ever, but being a measure which, at the same time we have our doubts of its efficacy we cannot adopt, we should hope that some other means might be tried of

giving currency to your plan of dividing the District into Howdahs, and placing them under some of the most ancient zemindars.

We are fully sensible of the advantages which both Government and the individual would derive by uniting, in one interest and under one principal, as many of the petty renters as possible, and therefore wish you, independent of the aforesaid condition, to give the subject a further consideration, and apprise us of any other mode that may suggest itself to you whereby such a plan could be promoted and ultimately accomplished; but, from what you describe to be the prevailing disposition of the landholders, one thing appears to us certain, that, unless the choice of the principals be their own voluntary election, they never will be brought to conform to the plan.

Having completed the Settlement and Kistbundee of the several Mehals under your charge, you will transmit the whole to us, with particular explanations regarding the settlement, distinguishing in your account thereof in three columns the names of the zemindars, farmers and sezawals, and in a fourth the jumma of 1193.

In regulating the exchange at which the cowries should be rated in the publick account, and for the purpose of obtaining for the Company their full value, we have directed the Collector of Dacca to advertise for proposals to be submitted to us for approbation. We shall determine upon them with the least possible delay, and send you the necessary instructions in consequence.

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN. MACKENZIE.

RD. JOHNSON.

No. 171.

THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE DEPARTMENT,
COUNCIL CHAMBER:
The 30th April 1787.

(Received 16th May.)

SIR,

Upon a new arrangement of the Establishment of allowances and to the Judges and Assistant Surgeons at the several collectorships, the Right Hon'ble the Governor General in Council has been pleased to continue Mr. Davidson in his present station.

Surgeon's pay.

The allowances for the medical Gentlemen employed in the Revenue line has been from this date fixed as follows :—

To a Surgeon	...	...	306
House rent	...	...	100
		S. Rs.	400
To an Assistant Surgeon	...	...	200
House rent	...	...	100
		S. Rs.	300

which is to be in lieu of all charges whatever; and every monthly pecuniary expenditure beyond the Rules now fixed on is, therefore, to cease from the present date, as they are allowed to indent to the Hospital Board for the requisite supply of medicines.

I am, etc.,
JOHN DUNCAN,
Assistant Secretary.

No. 172.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 1st May 1787.

SIR,

We have to inform you that the orders of the Hon'ble Board of the 23rd of March 1785 are revoked, and the clause relative to bonds for balances enjoined by them to be inserted in the cabooleats of the zemindars, farmers, and under-renters, directed by the Right Hon'ble the Governor General in Council, to be discontinued in the cabooleats of the present Bengal year 1194.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
R. JOHNSON.

No. 173.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 4th May 1787.

SIR,

I am directed by the Board of Revenue to inform you that the Right Hon'ble the Governor General in Council has been pleased to allow of the

charge made by you of 240 rupees for keeping up a fowjedary establishment, and to authorise the continuance of it till the new fowjedary establishments to be prepared and issued.

I am, etc.,
B. APLIN,
Secretary.

No. 174.

BENJAMIN APLIN, ESQ.,

Secretary to the Board of Revenue,
Calcutta.

SYLHET :

The 10th May 1787.

SIR,

I have received your letter of the 20th April, and am extremely sorry ^{Accounts} to find that the Board have thought it necessary to reprehend me in so severe a manner for asking of you an explanation of a technical term totally unknown in this district.

Give me leave to inform you that there was no Settlement whatever formed for the year 1193. I had no authority to make any deduction from the jumma, and as the zemindars declined receiving the tauhuts upon the original terms the collections that year were Husf-al-assaly.

I enclose for the use of the Ray Rayon the Durfurdee accounts or abstracts of the settlement in detail for 1193 such as ought to have taken place had not the district experienced the losses it has done.

In reply to the Board's letter of the 10th of March, I beg you will inform them that I am preparing an accurate list of the zemindars and talookdars to be deposited in the Khalsa agreeable to their orders, but as there are upwards of 8,000 individuals under this description and many of their titles disputed, the accounts, I am afraid, will not be completed for some months.

I am, etc.,
R. LINDSAY.

No. 175.

JOHN SHORE, ESQ.,

President, and Members, Board of Revenue,
Calcutta.

SYLHET :

10th May 1787.

GENTLEMEN,

I have received your letter of the 24th of April enclosing an establish- ^{Collector's} ment for my Collectorship to commence from the 1st of May. ^{allowances.}

My personal salary is liberal, and as such I receive it with gratitude. As the allowance for a writer is struck off, permit me to represent that, although my collections are small, the accounts are more complicated and attended with more trouble than six other collectorships if united. For the Collector's [Cut-cherry] and Adawlut I solicit the indulgence of one writer. The godowns for preserving the cowries from fire were built at my own expence and cost me near 7,000 rupees. I flatter myself you will take this into consideration and continue the allowance as before.

I hope you will likewise take into consideration that this station is distant near 200 miles from any other settlement and the country infested with thieves and robbers. A small establishment may therefore appear to you requisite for preserving the peace of the district ; there are many small contingent expences unavoidably incurred by the Magistrate for which there is no allowance or could be defrayed from this establishment.

I have, etc.,
R. LINDSAY.

No. 176.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 11th May 1787.

[Received 26th May]

SIR,

We have received your letter of the 26th April accompanying the jumma-wassul bauky of your district for 1193, which we are exceedingly sorry to observe exhibits a heavy balance over and above the large remission we granted from the demands on forming that year's settlement.

Having furnished you with instructions for the.....tion of the results, we for the present suspend giving any further orders on the subject.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.

No. 177.

TO THE HON'BLE R. LINDSAY.
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 11th May 1787.

[Received the 26th May.]

SIR,

We have received your letter of the 26th ultimo, and confirm Bahsen, Jowan Holder as your Dewan, on condition that he be employed solely in publick business.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.

No. 178.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 11th May 1787.

SIR,

We enclose the copy of a letter from the Right Hon'ble the Governor General in Council for your information and guidance.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
R. JOHNSON.

ENCLOSURE.

TO JOHN SHORE, Esq.,
President, and Members of
the Board of Revenue.

Secret and Foreign
Department,
FORT WILLIAM -
9th May 1787.

GENTLEMEN,

Having reason to believe from some advices which we have lately received French Flag from Mr. Dangereux that it is his intention to assert the privilege claimed by the French of hoisting their flag at all their factories and houses of commerce, we desire that you will instruct the different chiefs and collectors under your authority not to permit the assumption of this privilege at any other places than those specified to you on this subject under date the 18th October last ; they are, however, to execute these instructions with all possible moderation and with as little appearance or exertion of violence as possible.

We are, etc.,
CORNWALLIS.
CHAS. STUART.
JOHN SHORE.

Revenue Board.

A true copy.

B. AXLIN,
Secretary.

No. 179.

JOHN SHORE, Esq.,

President, and Members of
the Board of Revenue,
Calcutta.

SYLHET :

14th May 1787.

GENTLEMEN,

Cowries

I am honoured with your letter of the 23rd ultimo informing me that orders have been transmitted to the Chief of Dacca to issue a publication respecting the sale of cowries for the ensuing year.

It is incumbent upon every servant of Government to assist in reinstating the finances of our Hon'ble Employers by every means in our power, and to ascertain what the cowries of Sylhet can actually produce is highly praiseworthy; but permit me to represent that a degree of caution is necessary in the mode of contracting for fear of subjecting Government to the payment of a penalty, for it is morally impossible for me or my successor to deliver the cowries, either here or at Dacca, at a fixed period or as credited in the months' accounts. The difficulty attending the collections is inconceivable, and I declare upon my honor that, during the ten years I have resided at Sylhet, I never in the period of collections have been in advance less than 80, or 40,000 rupees—that is I give credit to this amount more than was collected, and take the chance of reimbursing myself in the months of Bysack, Jeyte and Assar, when there was no demand in the kistbunde. This, of course, must appear highly irregular, but I was obliged to do it in order to save my credit at the Presidency and held myself, nor did I feel much anxiety on these occasions as I complied with the standard orders in giving ample security for the payment of such balances as may stand against my name. Even at the moment I am 40,000 Rs. in advance, and the recovery of the who's daily becomes more doubtful. I do not hesitate in mentioning these circumstances, as the interest of my Hon'ble Employers and my own credit as an active officer were the only objects in view. For these four or five years past I have myself contracted with Government at a standard price, but upon such favourable terms as to yield me a clear profit of 6 or 8,000 rupees per annum. Nor can this be considered a loss to Government, for, if you recur to the period when the cowries were disposed of by public sale at Dacca, you will find that they did not then, or even before, yield more than at the present period, and the amounts were never clear. I believe it is universally [recognised] that the collections of this small district are far more troublesome than any other collectorship under the Company's dominions. I have not only been obliged to attend assiduously to the desk for a term of years investigating the most complicated accounts in the world, but upon a hundred occasions have been obliged to drop the quill in order to grasp the sword. The narrow escapes I have had, if committed to paper, would fill a volume. Only a few days ago I was listening to the grievances of a man complaining

and who, not receiving the redress he immediately expected, attempted my life with a poinard. Enraged at my missing the blow, he buried the dagger in his own breast. Four or five instances of the same kind have happened to me which seldom occur in other parts of the country. I beg pardon for mentioning this trivial circumstance, which is only meant to infer that it would be hard to confine the Collector of this troublesome district to his bare salary, which after so many drawbacks attending a station so distant will scarcely defray his expenses. If he is not allowed some indulgence, I am, from the experience of ten years, entitled to declare that it will be a misfortune to any man to accept of it.

If you even allow him commission upon his collections, it will amount to nothing. Upon these considerations, permit me therefore to request that you will not deprive him of the only advantage he at present enjoys, but allow him the cowries at such a rate as you may deem reasonable, and he will receive the favour with gratitude. In a very few months I mean to solicit your indulgence to deliver up my charge, but upon the present occasion, although I profess a due sense of duty to my Hon'ble Employers, I cannot avoid expressing an anxious desire of seeing my successor established upon the same respectable footing I have held the station myself. The enclosed statement will evince that the indulgence I ask for can be of very small consideration to Government.

I have, etc.,

ROBERT LINDSAY.

No. 180.

JOHN SHORE, Esq.,

President, and Members of
the Board of Revenue, Calcutta.

SYLHET :

The 16th May 1787

GENTLEMEN,

I have duly received your letter of the 27th ultimo acknowledging the Genl. receipt of mine dated the 29th March, which enclosed a proposed settlement for 1194.

After the liberal relief you afforded the district last year in giving a Relief remission of 1,50,000 cawns, I felt no small concern at being obliged to transmit you the Jumma Wassil Baukee with a balance of 2,08,000 cawns outstanding and at a time when many other Collectors were receiving the thanks of the Board for their punctuality, but I venture to assure you that the blame does not rest with me or any of your servants here.

After examining the abilities of the landholders to pay with the utmost circumspection, I found the real balance at the conclusion of the year 4,76,548 cawns with very little prospect of reducing it. As an encouragement to pay as much as lay in their power, I found it absolutely necessary to allow a remission of 2,08,188, and instead of money I received tups for their

balance still in demand, and to save my credit at the Presidency brought to account 2,89,299 cawns more than was actually recovered, and I have taken the responsibility upon myself of recovering the amount in the three ensuing months when there is no demand upon the toujee.

To convince you, Gentlemen, that I am candid in my declaration, I trouble you here with the rough sketch of the collections to the end of Cheyte, which will in some measure prove that attention to my duty was not wanting in my part, [and] at the same time point out my impudence in taking so great a risque upon myself.

It will also give you an idea of the intricacy of the alienations and how impracticable it would be for me to pay the cawns at any fixed period. The name of security is merely nominal, for they are little or nothing more responsible than their constituents.

Had the season continued favorable, I would without any doubt have realised Mr. Holland's settlements of 8 lacs. You are well acquainted that the produce of this district consist in nothing but coarse rice. A luxuriant crop and great scarcity is equally prejudicial to the collections at the beginning of the season. The rice of last year would hardly pay the expence of carrying it to market, and great quantities were transported at the rate of 4 maunds per rupee. On this account the landholders would not pay their early kists, but depended upon the sale of Bura fassil or great crop upon the lower grounds cut in April, but here again they were disappointed. The rains set in with unusual violence in the middle of February totally overflowed the country, and not one grain of...was saved, nor have they since any opportunity of cultivating the higher lands for next year, as the rain has continued without intermission till the present period. We may in consequence of this expect dry weather when the rains ought to fall, and at present there is every appearance of distress. With these unfavorable prospects have I to begin the new year. In short, all my endeavours to recover the country from its late calamities have proved abortive, and many of the rayotts that were entitled to remain will fly to a more grateful climate. You ask me the explanation of 5 articles under the head of Saini —

First, the Moujray² is an intricate and perplexed collection of Bazeeaff Chakaran³ lands. For these there is a separate Cutcherry and the assamese amount to several thousand.

Second, the Chokooke consist of infinite small portion of Kharidge lands separated from the pergunnahs and for which the proprietors hold sunuds, many under the seal of the ancient Subahs. These lands pay a certain small but fixed revenue, their cutcherry likewise separate, and the parties consist of 8 or 9 hundred. In forming the new settlement I propose throwing as many of these petty collections as I possibly can under the pergunnah in which the lands are situated. The confusion and clamour attending the smallest innovation or infringement upon an ancient practice is so great that [it] has often detained me from adopting many salutary measures for the improvement of the district. I must even add in the place it creates much personal resentment and becomes dangerous to the persons who attempt it. Should you wish to be acquainted with the minute particulars of the Sylhet settlement, I beg you will call upon the Preparer of the Khalea Reports for

1. Service ?

2. Muzrai grants or remissions of revenue as pensions.

3. Chakaran servants.

the account I lodged in his office. It is much too long for me to transcribe, at present and will convince you of the troubles annexed to this collector ship.

Beejoorah, Banyachung and Dinarpore are the largest pergunnahs in the district; and, being situated in the low country, have suffered the most, not only in the present, but former inundation. They have lost near two-thirds of their inhabitants, and it is matter of much surprise to me, after the calamities sustained, that they do not become totally depopulated. At present they are all three under charges of Sezawals. The latitude you have allowed me in forming the settlement of 1194 evinces the great confidence you put in my local experience, and you may rely that no undue favor shall be shown to any individual, but that I will study the abilities of the landholders as much as in my power, and make the jumma approach as near to the assessment formed by Mr. Holland as possible. The plan proposed in my letter of the 23rd ultimo of dividing the district into 10 Haudahs would, I am convinced, be attended with the most salutary effects, but it could never take place without much clamour and that degree of compulsion which you do not seem inclined to follow; and as to choosing their own principals by voluntary election the present zemindars would never consent to it. All the pergunnahs that have become the property of one person by public sale are highly cultivated, while the others managed by a multiplicity of zemindars are almost a desert. This shows that some measure similar to that I proposed ought to be adopted.

I am, etc.,
R. LINDSAY.

No. 181.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 21st May 1787.

[Writing now illegible owing to damp. Relates to returns of marriages and deaths of Europeans.]

No. 182.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

24th May 1787.

[Sheet defaced and torn. Letter refers to Collector's establishment.]

No. 183.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 22nd May 1787.

SIR,

Leave refused. We have received your letter of the 10th instant.*

Deeming your presence at your station particularly necessary during the forming of the Settlement of your district for the current year, we are sorry we cannot comply with your application to leave it till the settlement shall have been concluded and transmitted to us.

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE.

RD. JOHNSON.

No. 184.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 22nd May 1787.

SIR,

We transmit you herewith copy of a letter from the Right Hon'ble the Governor General in Council, and desire you will speedily furnish us with the information therein required.

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE.

RD. JOHNSON.

* Lindsay had applied for three months' leave.

ENCLOSURE.

To JOHN SHORE, Esq.,
President, and Members
of the Board of Revenue.

REVENUE DEPARTMENT.

FORT WILLIAM :

The 21st May 1787.

GENTLEMEN,

We desire that you will call upon the several Collectors for information if any inconveniences have arisen in consequence of the printed regulations for the weavers, to report to you such as may have fallen under their observation with the means that occur to them for correcting them.

We are, etc ,
CORNWALLIS.
CHARLES STUART.
JOHN SHORE.

REVENUE BOARD.

A true copy.

B. APLIN,

Secretary.

No. 185.

To THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD :

The 25th May 1787.

SIR,

We have received your letter of the 16th instant.

Your letter of the 28th ultimo, announcing the transmission of your Jumma Wassul Bankes for 1198 exhibiting a balance of 2,23,188 cawns, being an excess of 5,03,188 cawns upon the remission authorized by the Board, was also duly received, but we forbore at the time of its receipt entering upon the consideration of the difference, trusting that your reply to our letter of the 27th ultimo would convey to us particular and satisfactory information of the local causes which had rendered so large an additional remission of revenue necessary,

Giving due weight to your repeated representations of the casual calamities that have befallen the district under your superintendence, we were prepared to meet the disappointment to the public resources in the further proof which we doubted not your communications would have adduced of the necessity of the aforesaid additional remission you had granted for 1193. But we must confess we were in no respect in the expectation of receiving from you the disclosure in your letter now before us of a further enormous arrear of 2,89,297 cawns from the country on account of the balances of that year. Still less did we entertain even the most distant idea that, in the face of the in the 7th paragraph of our letter of April, in regard to that arrangement of the kistbundy for the present year, intended expressly to lessen the risk of arrears and to check anticipation of the new years', that you should have become yourself, not only the principal agent in adopting a measure so directly contrary to these sentiments, but as the representative of Government that you should, by giving it the sanction of your countenance, have fixed a precedent for perpetuating a practice, of all others in the revenue system, the most destructive that can possibly be encouraged to the real interest of the Company—in the present instance obviously involving a certain proportion of the Government's assets for the current year to indemnify yourself for an unauthorised and unreasonable grant of credit to the landholders for their past years' revenue. We are much at a loss to conceive how such an encroachment on the current resources, and so heavy on the last year's collections, added to the declared distress of the district, you could foster any degree of hope of settling [the jumma] for 1194 approaching nearly to that fixed by Mr. Holland, and, consequently, about double the amount you have stated as collected.

As a necessary consequence of the foregoing sentiments we peremptorily require of you to bring to the credit of your Treasury Account whatever you may have collected since the commencement of Bysac to the day when this letter may arrive with you, and to transmit to us without loss of time the particulars of your daily receipts during that period that the respective landholders by whom the payments have been made may be credited for the same on account of the present year's revenue.

Censure.

We are extremely sorry that, upon inspection of the accounts you transmitted us of your collections, we cannot subscribe to your idea of its bearing testimony of [much ?] attention to your duty, seeing that by your N.B. at the bottom of your General Abstract you have acknowledged it defective candidly own that, for the sake of explanations, it is to us unintelligible.*

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

RD. JOHNSON.

* This letter is much defaced by damp and in one place the writing has been obliterated by paper pasted on the sheet to mend a torn place.

No. 186.

JONATHAN DUNCAN, Esq.,
Preparer of Reports to the
Revenue Department, Calcutta.

SYLHET :

The 1st June 1787.

SIR,

The settlement of the district for the current Bengal year 1191 being not yet formed, and as there is no demand of revenue for the month of Bysak and Jeyt, it is not in my power to furnish you with any tonjee account for this or the ensuing month.

I am,
[R. LINDSAY.]

No. 187.

JOHN SHORE, Esq.,
President, and Members of the
Board of Revenue, Calcutta.

SYLHET :

6th June 1787.

GENTLEMEN,

I am favoured with your letter of the 22nd ultimo, and am sorry to find that my address to the President, dated the 10th May, has conveyed the idea of my inclination to leave Sylhet without previously effecting the settlement of the district for the current year. Permit to assure you that I possess too strict a sense of my duty to have entertained a thought of the kind. The settlement, I flatter myself, will be completed in fifteen days more, when I hope there will be no objection to my delivering over temporary charge to my assistant.

I have, etc.,
R. LINDSAY.

No. 188.

TO THE HON'BLE R. LINDSAY,
Collector at Sylhet.

FORT WILLIAM,

SECRET AND FOREIGN DEPARTMENT.

The 6th June 1787.

SIR,

In a letter, dated the 9th of last month, orders were given to the Board of Revenue to instruct the different Chiefs and Collectors under their

French Flag. authority not to permit the assumption of a privilege claimed by the French of hoisting their flag at all their Factories and House of Commerce, but to confine the allowance of it to the places specified in orders to that Board of the 18th October, *viz.*, Chandernagore, Dacca, Patna, Cossimbazar, Balasore, and the factory which the French have been permitted to establish in lieu of Jugdea.

It appears that the orders of the Supreme Board to the Board of Revenue of the 9th of May were despatched to the several Collectors on the 24th of that month, before which period we have reason to believe that the French flag has been actually hoisted at other places than those mentioned in the list. The Right Hon'ble the Governor-General in Council deeming it very possible that the Collectors to whom these orders were sent would not think themselves authorized by the terms of them to remove the French flag, if hoisted before the receipt of them, has directed me to explain his Lordship's line by acquainting you that, if the French flag has been actually hoisted at any places in your Collectorships which I have not enumerated as places at which it is allowed, you are to cause it to be [taken down], and, if any attempt should be made to hoist it again, you are to prevent it, but you are to execute these orders with all possible moderation and with as little appearance of violence as in the nature of the duty will permit.

I am, etc.,

E. HAY,

Secretary.

Ed.

C. ROBERTS.

No. 189.

JOHN SNOOR, Esq.,

President, and Members,

Board of Revenue, Calcutta.

SYLHET :

The 12th June 1787.

GENTLEMEN,

I have now the pleasure to transmit you proposed settlement and kist-bundee for 1194, such as I hope will meet your approbation.

Holland's
Settlement.

When Mr. Holland fixed the jumma of the district in 1184 at 8,00,101 cawns, the collection was left to me, and I found a deficiency in the said of 16,000 cawns which never should be collected.

The greatest part of the increase proposed by the farmer in 1189 has ever since been wrote off as an irrecoverable balance, the additional assessment being far more than the province could possibly bear. Mr. Holland's settlement with a few alterations must therefore be considered as the most equitable that can be formed, and it would have given me great pleasure to have transmitted you one agreeable to this, if such could have been realised, but as this is impossible in the present unfortunate state of the district, I have been obliged to allow a deduction from the settlement of

50,000 cawns chiefly to the pergunnahs in the low country which have suffered the most—such as Bajoorah, Bannychang, Dinarpore; and the jumma of the present year will stand at 7,50,101 cawns, and as soon as I can assemble the zemindars I propose taking from them a obligation to make good Mr. Holland's settlement when they do not labor under the same difficulties as at present, and you may with much propriety at a future period insist upon this being effected. Settlement 1194

My representations, which have always met the most liberal indulgence from the Board, have been so frequent that I am sorry to trouble you with a repetition. It grieves me still more to inform you that the settlement, low as it appears to be, will not be realised without infinite difficulties, nor will there be the smallest regularity preserved in payment of the kists as wrote in the kistbundee, for the country from the late unseasonable torrents of rains which have fallen without intermission from the 20th February has suffered more material damage than from the inundations in 1784. Indulgence asked for

For these last two months not a landholder has attended my Cutcherry without compulsion; most of them have retired to their habitations and give one general answer—that as their crops are lost they have nothing left to pay the demands of Government; and this is the truth in the most literal sense.

You will observe from the settlement that there are but a small proportion of securities, for no person of the smallest credit will have any concern with the zemindars.

On this account at least one-half of the pergunnahs are under charge of sezawal.

I have, etc.,

R. LINDSAY.

No. 190.

TO THE HON'BLE R. LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 12th June 1787.

SIR,

Herewith we transmit you copy of the 22nd paragraph of the General Letter from the Hon'ble the Court of Directors, dated the 22nd December 1786, and desire you will transmit to us the information and samples therein required.

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE.

RD. JOHNSON.

ENCLOSURE.

Extract of a General Letter from the Hon'ble the Court of Directors to the Right Hon'ble Governor General in Council, dated the 22nd December 1786.

Coinage

Paragraph 22.—We direct that there be transmitted to us (in triplicate at the least) specimens of every species of silver and copper coinage current in Bengal, with a concise history of each, particularly specifying where coined, by whom, the fineness, real and nominal value, what quantity are supposed to be coined annually, and, as far as you may be able to ascertain, what quantities of each are supposed to be in circulation, with how far such quantities are proportioned to the general wants.

Revenue Board.

A true copy.

B. APLIN,

Secretary.

No. 191.

TO THE HON'BLE R. LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

CALCUTTA:

The 13th June 1787.

[Received 26th June 1787.]

SIR,

The Accountant-General having reported to the Board that the balance in your Treasury on the 30th of April last amounted to Rs. 27,402-13-19, I have the Board's directions to desire you will assign your reasons for not having remitted it to the Presidency, agreeably to the standing orders published by the Governor-General in Council on the 19th of December 1785.

I am, etc.,

B. APLIN,

Secretary.

No. 192.

TO THE HON'BLE R. LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 15th June 1787.

SIR,

I am directed by the Board of Revenue to acknowledge the receipt of ^{Low} your address to them of the 6th June instant, and to inform you that they have no objection to your delivering over temporary charge of your Collectorships to your Assistant after you shall have received their confirmation of the Settlement of your District for the current year.

I am, etc.,

B. APLIN,

Secretary

No. 193.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA:

The 19th June 1787.

[Received 10th July].

SIR,

The Accountant-General having reported to the Board of Revenue that the balance of cash in your hands on the 30th ultimo was Rs. 11,001-5-7 and that no explanation had been given for its detention, I am directed by the Board to desire that you will assign to them the reasons thereof and in future state to the Accountant-General the cause of any balance remaining in your treasury at the time of transmitting your accounts to his office.

I am, etc.,

B. APLIN,

Secretary.

No. 194.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA:
19th June 1787.

[Received 10th July.]

SIR,

Accompanying you will receive five copies in English and Persian of the General Regulations for your guidance passed by the Right Hon'ble the Governor General in Council on the 8th instant, which you are desired most strictly to observe, and to make as public as possible throughout your district.

Corresponding Bengal copies, together with form of Towjee and Treasury Accounts, will be hereafter transmitted to you.

I am, etc.,
B. APLIN,
Secretary.

No. 195.

TO JOHN SHORE, Esq.,
President, and Members
of the Board of Revenue, Calcutta.

SYLHET :
The 20th June 1787.

Reply
Censure

to GENTLEMEN,

I am favoured with your letter of the 25th May.* It is with concern that I find myself therein charged with inattention to the duties of my station and with disobedience to the orders of my Superiors. I, however, flatter myself that, on a due consideration to the reasons which I shall hereafter assign, you will acquit me of the severe censure you have been pleased to pass upon my conduct.

Had I, as you suppose, by inserting fictitious receipts of revenues into my last year's accounts done this necessity with a view of supporting my own credit with you, and looked to the zemindary for re-imbursement from an anticipation of the resources of the ensuing year, I should doubtless have been highly blamable and been acting in defiance of your orders, but this is by no means the case, and the nature of my collections differing widely from that of any other part of the country, it will be necessary for me to intrude upon the leisure of the Board by entering more fully into this discussion than I should have otherwise done, had I not been thus publicly called upon for the justification of my character from so severe, and, what I hope you will allow, an unmerited censure.

The accompanying statement will in some measure obviate every idea that any part of the sum of 1,39,000 cawns could have possibly belonged to the assets of the ensuing year. The remainder, *viz.*, 15,000, may require more explanation from the distance of many pergunnahs, the smallness of the monthly payments, and the bulkiness of currency. Was I to insist on the money being actually deposited in the Sylhet treasury, as is the case elsewhere it would be the means of obliging the zemindars to double their demands upon their rayotts, to avoid which it has always been customary for the landholders, their securities or vakeels to give pants for the sum collected on account of the kists and deposited in the catcherry of each pergunnah. These pants being received, the zemindars have credit in the treasury accounts, and the payment is realised by the negotiation of them in bills to merchants for the purpose of purchasing grain, dry fish, and other small articles, the produce of the lands. To suit the convenience of these men, it becomes as unnecessary to give them after a considerable credit, and it is often 2 months or more before the cowries of the current [month] thus realised. As this cannot be inserted in the public accounts, the collector must take the risk upon himself, and so appears inattentive to his duty and negligent in his collections, but this mode, I have already observed, encroaches in no measure upon the raising of the revenue, for at the time when the zemindars may be called upon for the payment of these pants is perfectly uncertain, their own cash and credit are too deeply concerned to induce them to deliver pants until they have actually received the amount from their rayotts.

It was from these considerations the Mogul Government, from whom many ... respecting the revenue originated, allowed a respite of 3 months of the years in the Sylhet collections in order to allow full time for the payment of these pants without infringing upon the assets of the new year.*

The people who call themselves independent zemindars and who pay their revenues separately are not fewer than 5,000 in numbers, and the sums to be collected from most of these so very trifling that you will see the necessity for granting them this indulgence to save the great expense they should incur by any collectors insisting upon payment agreeable to the kistbandes. The expense alone of residing constantly at Sylhet and of transporting the cowries monthly would often amount to more than the demands of Government. From what I have said I hope the two articles mentioned in the statement enclosed is cleared up to the satisfaction of the Board.

I presume it is unnecessary to make any remark upon the subject of the elephants, as it is well known the Kheliah mahal zamindars in a great measure depend upon the sale of their animals for payment of revenues: for in my letter of the I mentioned the practice of being in advance upon a supposition that the Sylhet collections were well known to differ from the general system where shells are not the currency, and I defy any man possessed of however great abilities to alter the mode or to effect the regular payment of the kists until the inhabitants become richer or a more portable currency is introduced than cowries. Give up half the present revenues in order to effect it, still will they be in arrears under the foregoing disadvantages. I received charge of my situation in 1777. A thorough knowledge of the country languages, of the nature of the collections and the abilities of each individual, acquired from

* For this system of pants see Firminger:—*Rangpur District Records*, Volume I, page 16 and page 23.

the experience and unremitted attention of ten years, have given me more advantages than many European ever possessed before or perhaps will ever be again.

From the beginning I saw the district but have failed in every attempt to remedy it.

The anxiety to remove the idea entertained by the Board so prejudicial to my character (of having acted in direct opposition to their orders by anticipating the resources of the current year to pay up the arrears of the past must apologize for my not transmitting the minute particulars of the last articles of the accompanying statement by this conveyance which would take many days to prepare. If I deviate in any instances from the general system, my situation ought to be taken into consideration, for it would infringe too much upon the leisure of the Board, was I upon every trivial occurrence to await their orders before I take a decision apart. This, and the nature of my station being unknown, I have hitherto been allowed a latitude that would have been inadmissible in other parts of the country more civilised.

My crime, therefore, consists in the candid avowal of a practice which would otherwise have remained unnoticed perhaps for ever, and I might thereby have escaped some part of your displeasure, nor will [the Collector by] the general rules observed in other parts of the country be able to conduct the business of the Government with any degree of credit to himself or satisfaction to his employers. I expected to have acquired your approbation for my zeal instead of censure, and it is not without great concern that after a period of ten years, during which time my conduct upon repeated occasions has received the applause of my Superiors (but never their reprehension), I find myself obliged to complain of the severity of your letter. I hope, however, that what I have said above has sufficiently justified me. But if I am again mistaken, and the Board still entertained opinions to my prejudice, conscious of the rectitude of my own intentions, I shall always remember with satisfaction that, however I may have erred in judgment, it has always been my endeavour to execute my duty faithfully to my Honorable Employers whom I have often served at hazard of my life. I urge no further reasons for the heavy balances and proposed deduction for the present year than I have already done, viz., a total failure of all the crops by inundation. The settlement of 8,00,101 cawns formed by Mr. Holland is known to be as high as the district can well afford to bear when in a state of cultivation; still, notwithstanding the calamities it has laboured under, I have brought to account last year 7,16,219 cawns, the difference is only 83,881. The settlement of the current year, if it meets with the approbation, will be 7,50,101, seven lacks of which will be realized; the remaining 50,101 must in all probability be remitted to the low lands. But the general collection, if enforced without the usual lenity, will not only be distressing, but attended with great loss of inhabitants. If you insist upon bringing to credit only such sums as are realized within the current months, and your orders still of course be implicitly obeyed, should the balance be greater than ever, I hope I may not stand accused of neglect of duty. I have lodged a copy of the minute particulars of the settlement of 1191 with the Preparer of Khalsah Reports for occasional reference. If these accounts are called for, you may form a judgment of how much regularity can be preserved as you expect.

I am sorry the long statement I sent you has not appeared satisfactory. It was [not] originally intended for public inspection, but a memorandum for my own use, of the balance actually due from each individual at the close of Chayte, for the whole of which I become responsible as the pants were in my possession. Had I entertained the most distant idea that the account would have given you so much uneasiness, it would never have been transmitted.

I have, etc,
ROBERT LINDSAY.

ENCLOSURE.

Statement of the mode of realizing 2,89,000 cawns of cowries already credited in the accounts of Chayte 1193 and for which sum, although not immediately deposited in the treasury, I became responsible to Government.

200 elephants caught by the Khedah mahal zamindars, one-half of which have been purchased by His Excellency the Nabab's Agents, the amount payable in November next; the rest by myself under the whole agreeable to the established rates when the disputes among the zamindars respecting the division are settled will produce about 80,000

During the time the seapoys under command of Lieutenant Davidson were actively employed against Radaram all the hill zamindars made this an excuse for withholding their rents whether they actually suffered or not. After he was apprehended such reasons no longer existed, but it required a long time to settle their claims for expenses alleged to be incurred and deductions for injuries sustained. This investigation was not completed till late in Bysack when their respective balances were most of them paid. They amounted to about 59,000

In order to ease the zamindars inhabiting the distant pergunnahs in the low country of the risk and vexation, delays of transporting cowries to Sylhet during the tempestuous season, I willingly gave them bills of exchange for the zamindars' pants to such merchants as applied for them. Those given by me in the months of Chayte and Bysack on Bunnyachong, Beejoorah, Entah Bunsicorah and all the low pergunnahs are no doubt paid, as I have had no complaints from the landholders. These bills amount to 90,000

The amount of pants recovered after the close of the annual accounts from upwards of 1,500 petty landholders 60,000

Cawns 2,89,000

SYLHET :

Errors excepted.

The 20th June 1847.

No. 196.

To B. APLIN, Esq.,

Secretary to the Board of Revenue, Calcutta.

SYLHET:

The 22nd June 1787.

SIR,

I am duly favoured with your letter of the 18th June desiring to know the reason why the balance of my treasury on the 30th April, Rs. 27,402-13-9, has not been remitted to the Presidency. I beg you will inform the Board that the delays of transportation and the very great difficulty I have found in converting the cowries into Specie are the only reason I can assign, but I will endeavour to transmit bills for the balance as soon as I possibly can.

I am,

SIR,

Your most obedient humble Servant,

R. LINDSAY.

No. 197.*

To THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

CALCUTTA:

June 22nd, 1787.

SIR,

We have received your letter of the 14th ultimo.

Consist.

We cannot express our astonishment at your avowal of an act lar and contrary to all regulations crediting in your accounts sums not and collecting them at a future period from the assets of the ensuing year. This must be considered a most unjustifiable misapplication of the current year's resources, and could we suppose so glaring an impropriety to have arisen from any other cause than ever of judgment, we should deem it incumbent on us to represent your conduct to the Right Hon'ble the Governor-General in Council as disqualifying you for the important charge entrusted to you. We positively require that in future no sum whatever credited in your accounts but what is actually realized, and direct that the collections made by you during the current Bengal year be immediately brought to account in payment of the current year's demands.

Your apprehensions of a possible penalty to Government in case of contracting for the Sylhet cowries being entirely obviated by making the contract for whatever you may be able to deliver, and not for any specific quantity, we have agreed to a proposal from Brindaband and Hargovind to receive the cowries at Sylhet at the rate of five cowries ten panna payable at Dacca three months after delivery, and have directed the Collector of Dacca to enter into the necessary engagements with them on the part of the Company.

* Original badly torn.

We desire, therefore, that you will deliver monthly to the above named or to their authorized agents whatever may be the unappropriated balance of your Treasury Accounts bills from them payable at Dacca in three months for the amount at exchange the sicca rupee to be transmitted to

We are, etc,

WM. COWPER.

THOS. GRAHAM.

ED. JOHNSON.

No. 198.

TO THE RIGHT HON'BLE SIR CHARLES EARL CORNWALLIS,

Governor-General, and Members of the
Supreme Council of Revenue at Fort
William in Bengal.

[Received 23rd June 1787].

The humble petition of Mahomed
Wally of Silhet.

Most humbly sheweth :—

That your petitioner most humbly begs leave to present unto your Lord- Petition. ship that your petitioner's deceased father named Mohomed Shumney who lent to Anorkawn and Gungaram and Mohomed Shuffy Clowdhry, etc., in the Chuokla Silhitt that the pergunnah of Curria then the said Anorkwan and Gungaram and Mohomed Shuffy together under a Bengal bond to Mohomed Shumney, father of your petitioner, for the sum of Rupees afterwards your petitioner's father before his life who had complaint against the said Anarkawn and Gungaram and Mohomed Shuffy before Mr. Robert Lindsay, who caused a hearing and after examining all the evidences he decreed the cause afterwards the said Mohomed Shumney departed this life of death now your petitioner preferred the matter before Mr. Robert Lindsay who do not attention on it although have not procured an order.

Therefore your petitioner most humbly prays your Lordship will be so gracious as to take your petitioner's case into your most serious consideration as to refer the matter to Mr. William Hyndman to separate your petitioner's justice.

And your petitioner, as in duty bound, ever prays.

In the Adawlut of Sylhet.

TO ROBERT LINDSAY, COLLECTOR.

J. COCKERELL,

A. D. C.

No. 199.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

The 22nd June 1787.

[Received 10th July.]

SIR,

Having submitted your letter of the 30th March to the Right Hon'ble the Governor General in Council, he has passed the contingent expenses incurred in the apprehension of Madbaram, and desired that he may be sent in safe custody to the Khalsa, directing us, on his arrival, to cause an enquiry into his conduct. You will, therefore, immediately send him to the Presidency under sufficient guard, and furnish every information in your power to enable us to make the enquiry directed.

We are, etc.,

WM. COWPER.

THOS. GRAHAM.

JOHN MACKENZIE.

No. 200.

To J. E. HARRINGTON, Esq.,

D. A. R. D.

SYLHET:

The 1st July 1787.

SIR,

I am favoured with your letter of the 18th ultimo and agreeable thereto enclose you Lieutenant Davidson's bills from the 1st January to this date.

They shall in future be regularly transmitted with the monthly account as desired.

I am,

SIR,

Your most obedient, humble servant,

WM. HYNDMAN,

Acting Collector.

No. 201.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA,
The 5th July 1877.

SIR,

We desire your particular attention to the following orders, which are to be considered as standing Regulations for your guidance.

1st. In all cases where zemindars, talookdars, or other landholders decline engaging for the revenue required, you will call upon them for written declarations to that effect which are to be transmitted to us with translations as vouchers of their refusal.

2nd. In all cases of farms, except where given in consequence of the landholder's having failed to discharge his revenue for the past year, or in consequence of his having disqualified himself by some act of delinquency from holding his lands, you will stipulate with the farmer, exclusive of his revenue to Government, a reasonable provision for the dispossessed zemindars, talookdars, or other landholders that no claim may be on Government for Moshaira.

We are, etc.,
WM. COWPER,
THOS. GRAHAM,
JOHN MACKENZIE,
RD. JOHNSON.

No. 202.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA.
The 5th July 1877.

SIR,

We have received your letter of the 12th instant, and, relying on the accuracy of your information, have recommended the jumma proposed by you to the Governor General in Council. From your having blended together the names of Securities, Farmers, and Sezawuls, we can form no judgement of the particulars.

We desire that you will lose no time in transmitting us another account settlement, distinguishing in different columns when the Settlement has been made with the zemindar or a farmer, and in a third column the names of malzamins, whose security must necessarily be taken in every case of farm, but in none where a zamindar, talookdar, or other landholder shall have engaged for his own lands.

We are, etc.,
WM. COWPER.
THOS. GRAHAM.
JOHN MACKENZIE.
RD. JOHNSON.

No. 203.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA,
The 9th July 1787.

(Received the 20th July.)

SIR,

Accompanying you will receive five copies of the Bengal translate of the General Regulations transmitted to you on the 29th ultimo which you are desired to make as public as possible.

Your most obedient Servant,
B. APLIN.
Secretary.

Exd. A. T.

No. 204.

BENJAMIN APLIN, Esq.,
Secretary to the Board of Revenue,
Fort William.

SYLHET :
The 10th July 1787.

SIR,

I am favoured with your letter to the Collector under date of the 19th ultimo desiring to know why the balance of cash on the 31st May Rs. 11,001-5-7 was not duly remitted.

In reply I request you will inform the Board that no person has yet ^{Couries} appeared on part of the contractors to receive the couries. In future the balance shall be paid with as much regularity in despatch as possible, but permit me to represent that the counting and receiving of couries by the contractor will be unavoidably attended with delays, and I am of opinion that their receipts cannot accompany the accounts of the current month. In future I will comply with the orders of the Board in stating to the Accountant General the cause of my balance remaining in the Treasury at the time of transmitting my accounts to his office.

I have, etc,
W HYNDMAN,
Acting Collector.

No. 205.

To JOHN SHORE, Esq.,
President, and Members
of the Board of Revenue,
Fort William.

SYLHET.

The 11th July 1787

GENTLEMEN,

The numerous representations of the inhabitants of this district for the Floods. few days[I] have had the superintendence in the absence of the Collector arising from their distresses in consequence of the great fall of rain we have had since the month of March last has induced me to lay this state of the district before your Board.

It is with great concern I have to inform you that all the low pergunnas are entirely overflowed and the inhabitants driven from their houses and obliged to seek shelters on boats. The greatest part of their cattle are drowned, those that survive being preserved on rafts of bamboos not being able to procure a spot for them to rest upon: Azmerygunge which is one of the highest spots in the district, is now totally inundated, one house only remaining, and the face of the whole country exhibits an extensive sea; and where villages formerly stood may be seen at a distance little mounds rising out of the waters which upon a nearer approach is perceived to be wrecks of the habitations of the distressed rayaits, who are themselves and their families sent up in boats on the spot where formerly stood their houses.

The higher lands have not experienced the same degree of inundation; yet this circumstance, instead of being an alleviation, has proved the source of greater misfortunes to the inhabitants as during the interval of fair weather, which never exceeded a week and seldom so much, many were induced to attempt to sow their lands, which some of them have done three times; and, instead of reaping the fruits thereof, have had the misfortune to find that they have not only lost their rising crops—but

also the seed which is the greater loss, as the price of rice is now greatly enhanced, many gholahs having been swept away.

It is a painful task to me, Gentlemen, to recall to your recollection the distresses of 1784, at the thoughts of which humanity shudders: nor should I have adverted to it but only to observe the waters are now considerably higher than they ever were at any period that year, and the damage infinitely greater from their having lain so long on the lands.

It would certainly be deemed great presumption in me to venture to inform your Board how apt the natives of this country are to make the most trifling circumstance a plea for withholding their revenue: how much more then must their present representations be when driven from their houses and homes, deprived of their crops and cattle and their all sunk in the abyss of this partial deluge.

In consequence of the distresses enumerated above, my collections are in a great measure at a stand, nor do I imagine I shall be able to realize much in this or the ensuing month in such a situation as the present, rigorously to enforce the orders of the Board would, I am afraid, betray a want of humanity; and permit me to add of sound policy; yet my public duty calls on me to pay implicit obedience to the Commands of my Superiors. I, therefore, hope your Board will be pleased to transmit me such orders as the exigency of the case requires. How far I am to confine the landholders that are deficient in their payments, and how far this representation of their sufferings may entitle them to that leniency, they have so liberally experienced on former occasions from your Board. I shall await your orders on this subject, in the meantime permit me to assure you that the most unremitting attention shall be given to my duty, and no endeavours on my part shall be wanting to realize as much of the current revenues as possible.

I have, etc.,

W. H.,

Acting Collector.

No. 206.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

CALCUTTA.

The 17th July 1787.

[Received 31st July.]

Sir,

The Right Hon'ble the Governor General in Council has communicated to us his acquiescence in the Assessment prepared by you for the current year, but directs that you insert in your Account Settlement a particular detail

opposite to each pergunnah, of the grounds on which you have regulated the respective deductions to each zemindary. This you will observe, therefore, in addition to the other particulars required from you on the 5th instant.

We are, etc.,

WM. COWPER,

THOS. GRAHAM,

JOHN MACKENZIE.

No. 207.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

FORT WILLIAM,
The 18th June 1787.

SIR,

I am directed by the Accountant General to the Revenue Department to Military request you will furnish him with the bills (or copies of them) of Lieutenant Davidson from the date of his appointment to your station to the present time, and that you will regularly transmit Lieutenant Davidson's bills for his allowances with your monthly accounts.

I have, etc.,
J. E. HARRINGTON,
D. A. R. D.

No. 208.
CIRCULAR.

THE HON'BLE ROBERT LINDSAY,
Magistrate, Sylhet.

FOWJDARRY DEPARTMENT.
The 17th July 1787.

[Received 9th August]

SIR,

I forward to you, by order of the Right Hon'ble the Governor General, printed copies in Persian, Bengali, and English, of Regulations for the administration of justice in the Fowjdarry or Criminal Courts, which have been approved by the Hon'ble Board, and are to be considered in full force from the 1st of August.

As the duties of your office in the capacity of a Magistrate, the establishment allowed for the execution thereof, and the report required monthly

Foujdari

from you, and the Darogah to whom you may commit prisoners are therein fully set forth, I am only directed to add that should any doubts occur to you as to particular points, they will be fully explained on your representation, and that the Governor General expects your regular compliance with the several requisition contained in them; a due observance of which, he is persuaded, will afford relief to the country at large.

Your letters, as heretofore, are to be addressed either to the Governor General in the Fauzdarry Department, or, to the Remembrancer of the Criminal Courts, endorsed "Fouzdarry."

I am, etc.,
JNO. WHITE.

No. 209.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE DEPARTMENT.
Council Chamber.
The 18th July 1787.

[Received 5th August.]

SIR,

The Right Hon'ble the Governor General in Council having this day fixed the rate of commission to be allowed to you and all the other Collectors in addition to your salaries, I am commanded by the Board to communicate their sentiments and resolutions to you in a particular address.

Collector's
Commission
on Revenues.

The income which is now annexed to your station is liberal and such as with a prudent economy ought to provide a fund for your necessary expenses as well as a recompense for your services. To furnish supplies for needless extravagance is what no Government can, nor ought, to do. It is with particular satisfaction that the Right Hon'ble the Governor General in Council has passed resolution removing every temptation to infringe these obligations which your duty to the Company and the prescriptions of the law have equally imposed, and the observance of which it is His Lordship's fixed determination invariably to enforce.

The very extensive influence, which you derive from your different offices of Collector, Judge, and Magistrate, affords you the opportunity of widely promoting the public good and the Company's advantage, and this consideration alone will, he trusts, have the same influence upon your conduct with the most solemn restrictions or minute regulations. An abuse of this power, either actual or by connivance, on your part, will be productive of consequences highly prejudicial to the Company and to the country. Reward has now been annexed to responsibility, and no occasion, it is to be presumed, will ever occur to render the infliction of penalties attending a breach of it necessary.

By the public Regulations you are restricted from the exercise of any trade either directly or indirectly, but the general prosperity of the province requires that the internal trade should receive from you all the encouragement and

protection you can give it. You are not from this to understand that any individual, either European or native, is to avail himself either of your name or influence for the assistance of his private commerce—this would indeed be a perversion of the orders of Government, and your own character requires the utmost caution on your part that no person really, and apparently connected with you, should derive any influence from such a connection, to the advantage of his own concerns, and to the prejudice of the trade in general, which must be a natural consequence of it. The Right Hon'ble the Governor General in Council has indeed particularly directed me to signify to you that he shall deem any Collector unfit for the office he holds, who should be unable to prevent the operation of the influence of his station in favour of those connected with him. The trade of a country can no longer prosper than whilst the protection of Government is generally bestowed upon all concerned in it, and in this sense the orders of the Board must be received and understood. The spirit of this order further implies the necessity upon your part of punishing, as far as the powers vested in you admits, any infringement of it, either in the persons in office under you or connected with you; and if any attempt should be made, either by persons under this description or others whom you do not suppose yourself authorized to coerce or punish, your duty requires you to state the circumstances to the Governor General in Council, that the interposition of their authority may correct the evils which your own power is incompetent to redress.

And finally, I am directed to inform you, with respect to the Regulations in general prescribed for your conduct, that your continuance in office will depend upon a due observance of them, and that the approbation of the Board will be fully bestowed wherever it is merited.

I am, etc.,
JONATHAN DUNDAN,
Secretary.

No. 210.

To JOHN SNOW, Esq.,
President, and Members of
the Board of Revenue,
Calcutta.

SYLHET :
20th July 1787.

GENTLEMEN,

I had the honour to address your Board on the 11th instant stating the distressed situation of this district. Since that period the rains have continued with a violence hitherto unknown, and it grieves me to inform you that by the advice I have received from the mofussil, I am apprehensive of a total depopulation of all the pergunnahs if the weather does not moderate soon.

About two-thirds of the rayatts have retired for safety with their families to the hills and others are daily following, whole villages having been swept away from the severity of the weather, scarce a person exclusive of the

public officers have attended the outcherry for 6 days past, and my collections are now totally at a stand. The small sums I have been able to collect, have been received from the securities who the most responsible men in the district [but] cannot possibly answer for further demands while they receive no remittances from the pergunnahs. The zamindars seem to have formed one general combination to withhold their rents upon the plea of the misfortune that has befallen the district. I am now using my utmost endeavours to overcome it, but am sorry to say that confinement and still severer punishment has hitherto had no effect. It would be inconsistent with reason to expect full payment of their kists at this crisis, still there is a medium and it is unreasonable in them to withhold the whole, I can only repeat that you may place full confidence upon my exerting my utmost abilities for the interest of my Honourable Employers which in its primitive object must include the welfare and prosperity of the district. I shall be happy to receive your instructions upon the present distressing occasion.

I have, etc.,
WM. HYNDMAN,
Acting Collector.

— — — — —
No. 211.

TO THE HON'BLE ROBERT BURCH,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
20th July 1877.

(Received 5th August.)

SIR,

Collector &
Commission,

We transmit for your information and guidance the enclosed copy of orders from the Right Hon'ble the Governor General in Council fixing the rate of the commission to be drawn by the Collector upon the amount of the realized revenues of each collectorship.

We are, etc.,
WM. COWPER,
THOS. GRAHAM,
JOHN MACKENZIE.

ENCLOSURE

JOHN SHORE, Esq.,

President, and Members
of the Board of
Revenue.

REVENUE DEPARTMENT,
FORT WILLIAM.
18th July 1877.

GENTLEMEN,

Having taken into consideration the rates of the commission to be allowed to the Collectors of the Revenue, we have resolved that they be fixed in the

following proportions upon the amount of the realized revenues of each collectorship.

Upon every sum of ten lacs and upwards a commission of one per cent. upon the first ten lacs and one-half per cent. on the remainder.

	Rs.
Upon nine lacs and below ten ...	10,000
Upon eight lacs and below nine ...	9,000
Upon seven lacs and below eight ...	8,000
Upon six lacs and below seven ...	7,000
Where the collectorships are under the last ...	6,000

That from the above commission a deduction be made of one per cent. on the balances of revenues when the jumma of collectorship exceeds ten lacs of rupees.

And of two per cent. on the amount of the balances of revenue when the jumma of the collectorship exceeds five lacs and is under ten lacs of rupees.

And of three per cent. on the amount of the balances when the jumma of the collectorship is under six lacs of rupees.

That the above resolutions authorising the commission be fixed from the commencement of this present year in those collectorships where the settlement takes place according to that *Ara*, and from the commencement of the *Fussuly* of *Velayaty* year 1195 in those collectorships where the settlement is made according to that *Ara*.

That the commission shall be paid from the *Khalsa* Treasury under the general regulation for all payments at the expiration of every three months.

That the Assistant stationed at *Tipperah* be allowed to draw commission on his collections, and the Collector of *Chittagong* upon the whole of the collections under his charge, including those under his assistant at *Tipperah*.

That the assistant employed in the collections of the town of *Calcutta* be also allowed commission agreeable to the preceding rates.

That the Accountant General of the Revenue Department be directed to lay before the Board of Revenue on account of the commission due to the Collectors respectively at the periods prescribed, and the Board are hereby authorized to pass and order the payment thereof.

We are, Gentlemen,
Your most obedient Servants,
CORNWALLIS,
CHAS. STUART,
J. SHORE.

No. 212.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

FORT WILLIAM :
REVENUE ACCOUNTANT GENERAL'S OFFICE
The 20th July 1887.

[Received 8th August].

Sir,

Accounts.

Observing that Lieutenant Davidson has charged the full amount of his tent allowance and full bills for October 1886, I am to request you will receive back from that gentleman the amount of these allowances from 1st to 17th October, until the latter date when Lieutenant Davidson was not appointed to his present station at Sylhet.

I am also to request that you will receive back from Lieutenant Davidson the amount of his travelling charges or say Rs. 200, agreeable to the accompanying bill, all travelling charges to revenue stations being-payable by the Civil Paymaster.

I beg leave to add that no fixed monthly allowances became due till the 1st of the succeeding month, and must, therefore, particularly request that you will not insert the allowances on the establishment of your collectorship for the present month, in your accounts for this month, but in your accounts for August, observing the date in every future month.

The pension to widow Saran should be inserted under the head of pensions, and no charge should be made in your accounts not provided for by the new establishment of your collectorship without the previous sanction of the Board, excepting the articles of Tigers' heads and Pensioners' diet, which are to continue to be paid according to the usual rules.

I am, etc.,

J. E. HARRINGTON,
D. A. R. D.

No. 213.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD :

CALCUTTA.

The 20th July 1787.

[Received 5th August.]

SIR,

I am directed by the Board of Revenue to inform you that the Price Currents required by the 57th Article of the new Revenue Regulations should include the average price of every species of grain produced in your districts.

I am, etc.,

B. APLIN,

Secretary.

Examined S. S.

No. 214.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD :

CALCUTTA.

The 20th July 1787.

[Received 5th August.]

SIR,

It appearing from the Accountant General's statement of the 16th instant of the balances of cash in the Collector's hands on the 30th ultimo, that no reason had been assigned by you for the balance in your Treasury amounting to Rs. 5,332-5-16 ; I have the Board's directions to desire you will immediately furnish the Accountant with an explanation thereof and continue regularly to accompany your Treasury account with an explanation of the balance which it may exhibit.

I am, etc.,

B. APLIN,

Secretary.

No. 215.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD :

CALCUTTA.

The 27th July 1787.

[Received 9th August.]

SIR,

As soon as you shall have ascertained the rate of interest paid throughout your districts conformably to the 24th Article of the Revenue Regulations, we desire you will transmit as a statement particularizing the rate paid in each pergunnah.

We are, etc.,

WM. COWPER.

JOHN MACKENZIE.

RD. JOHNSON.

No. 216.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD :

CALCUTTA.

The 27th July 1787.

[Received 9th August.]

SIR,

In all cases where the settlement of the mehals under your charge for the current year shall have been finally adjusted and confirmed, we direct that you hold the poenah, and commence the collections without delay.

We are, etc.,

WM. COWPER.

JOHN MACKENZIE.

RD. JOHNSON.

No. 217.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

KHAULSOKH :

July the 27th, 1787.

[Received the 19th August.]

SIR,

Enclosed I have the pleasure to send a memorandum of accounts and papers required from your district to complete the Records of the Khaulsokh, which I request you will transmit to the Roy Royan without delay.

I am, etc.,

WM. COWPER,

President, Revenue Board.

No. 218.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD, CALCUTTA :

The 27th July 1787.

SIR,

We have received your letter of the 20th ultimo with its enclosure. Board's censure conveyed in our answer to you on the 25th of that month either severe or unmerited. Had the explanations now given by you been before furnished, indeed we should not have considered the entire sum of 2,89,299 cowries recoverable only from the assets of the current year, since it now appears that Rs. 80,000 were due from the Nabot and yourself, that 59,000 were mostly paid up in Bysack previous to the date of your former letter, and that of the remaining Rs. 1,50,000, sixty thousand were recovered after the close of the annual accounts ; but as on the 16th May you wrote " instead of money I received teeps for their balance still in demand and to save my credit at the Presidency, I brought to account 2,89 299 Cowries more than was actually received, and I have taken the responsibility upon myself of collecting the amount in the three ensuing months when there is no demand upon the towjee," from this information we actually concluded that full sum of 2,89,299 Cawns was in demand and that you had received teeps for the whole.

Your explanation of the mode of realizing these teeps does not by any means satisfy us that they are not made good by the assets of the new year, since you inform us that the Buro crop on the lower ground is cut in April, and the renters, we apprehend, are seldom so provident as to keep money in deposit

to answer demands at an uncertain period. We cannot, therefore, reconcile this mode of payment and the entire suspension allowed by your kistbundee during the three first months of the year with the repeated and positive injunctions of Government for the prevention of the pernicious practise of anticipation.

In respect to your Collections Account the last year, we must observe that on the 26th June 1786, you engaged on our allowing a deduction of 1,50,000 Cawns from the jumma of 9,19,407 "to take the full responsibility" of the remaining revenue (viz. 7,69,407) on yourself. This remission was accordingly granted, yet, without any authority, you have remitted a further sum of 53,188 Cawns, informing us that you have brought to account 7,16,219 Cawns, though your stated collections to the end of Chyts amounting to 4,42,888 Cawns added to the balance 2,89,299 gives the sum of Cawns 7,32,187, exceeding the amount credited by you in 15,936 Cawns which we desire you will explain, and at the same time we desire the most particular and satisfactory evidence of the necessity for the concession granted by you, after you had pledged yourself for the realization of a larger revenue.

After the above remarks, it is almost unnecessary to add that we see no reason to retract any part of the censure contained in our letter of the 25th of May. We are sorry to be under the necessity of observing that we cannot think it any degree unjust, and the more especially, when on referring to your Treasury Account for April, we find that on the 1st May, or 21st Bysack, the sum of 1,57,536 Cawns of the amount stated advanced by you, was retained in your own hands, and consequently of as little benefit to Government as if it had not been realized.

We are, etc.,
WM. COWPER,
THOS. GRAHAM,
RD. JOHNSON.

No. 219.

JONATHAN DUNCAN, Esq.,

Preparer, Reports to the Revenue Department,
Fort William.

SYLHET,
The 28th July 1787.

SIR,

The settlement of this district being late in forming by Mr. Lindsay and no demand of revenue by the kist being made for the months of Bysack, Jeyte and Assar I cannot furnish you with any Tauljee accounts for these months, but shall transmit that for Bravan, agreeable to the Regulations of the Right Hon'ble the Governor General in Council.

I have, etc.,

No. 220.

To Mr. WILLIAM HYNDMAN,
Acting Collector of Sylhet.

REVENUE BOARD, CALCUTTA.

The 31st July 1787.

[Received 13th August.]

SIR,

We have received your letter stating the distressed situation of your district in consequence of the great quantity of rain that has fallen. <sup>Indulgence to
renters.</sup>

We leave it to you to grant such indulgence to the renters on the suspension of their payments as may be indispensably necessary in the present situation of the districts, but we rely on your most diligent enquiries for guarding against imposition and on your exertion for obtaining the punctual realization of the kists and the entire revenue as far as possible.

We are, etc.,
WM. COWPER,
JOHN MACKENZIE.
RD. JOHNSON.

No. 221.

JOHN SHORN, Esq.,
and Members of the Board of Revenue,
Port William.

SYLHET,
The 4th August 1787.

GENTLEMEN,

Agreeable to your orders of the 5th ultimo I have the honour to transmit you an account ~~and~~ ^{specifying} in different columns the names of the Zemindars, Farmers and Malgamins.

I have, etc.,
W. HYNDMAN,
Acting Collector.

No. 222.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

Dacca,

The 7th August 1787.

[Received 27th August 1787.]

SIR,

Cowrie .

Gopeeraut Podar, who is the bearer of this, being empowered by the Contractors with the Hon'ble Company account the cowries of Sylhet to receive them from you, I shall be obliged by your informing me with the amount that may be, from time to time, issued to him, with the rate of payment, that I may regulate my demands in their agreeably to the tenure of their engagements.

I am, etc.,

M. DAY,

Collector.

No. 223.

TO THE HON'BLE ROBERT LINDSAY,
Judge of the Dewanny Adawlut
at Sylhet.

REVENUE DEPARTMENT,
COUNCIL CHAMBER,
The 9th August 1787.

[Received 25th August 1787. Answered 10th November.]

SIR,

The registrar to the Sudder Dewanny Adawlut having in his half-yearly report of the 26th ultimo represented your neglect in having omitted to transmit your Abstract Registe. and Accounts since December 1786, as well as to remit the balance of cash in your hands in December last, being khawns of cowries 9,594, I am directed by the Right Hon'ble the Governor General in Council to call upon you for the same, and to desire that you will, without delay, transmit the accounts required, and immediately remit the amount received by you on account "Fines and Deposits" to the Register of the Sudder Dewanny Adawlut.

I am further directed to acquaint you of the Board's displeasure at your instention, and of their determination to punish any future repetition thereof in terms proportioned to the degree of the neglect.

I am, etc.,

THOS. SHERR.

No. 224.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA,

The 10th August 1787.

[Received 2nd September]

SIR,

As it is contemplated to form a general settlement of the country for the Settlement
ensuing Bengali year, 1195, for a term of years, with a view to this object ^{1195B.S}
we think proper to send you the following directions in order to prepare
yourself for carrying this measure into execution under such instructions as
you may hereafter receive from us. The principal points to which your
attention, as preparatory to this measure, should be directed, are the follow-
ing:—

1. The amount of the Jumma.
2. The person with whom the settlement is to be made.
3. The rules for preventing oppressions on the ryots by the zemindars
and farmers, as well collusions amongst the latter tending to de-
fraud the zemindars and farmers of their just demands.

In order to estimate a fair and equitable Jumma, you will revert, as far
as the accounts and materials you are possessed of will enable you, to the
settlements and collections of former years, tracing the diminutions which
have taken place from the highest rate of taxation, and the causes thereof, and
ascertaining whether the latter were of a temporary or permanent operation.
You will particularly specify any instances which may occur of remissions
upon the Jumma where reasons are not assigned for them, or where, if assigned,
they should appear inadequate.

It is very well known that the zemindars in different parts of the country
have given leases of lands to persons for a term of years, and perhaps in per-
petuity, at reduced rates of assessment. The influence of the native officers
employed in the revenue offices and under British subjects is supposed to
have procured such leases in their own favour. You will particularly advert
to this point, and notice any such grants or leases whenever you may be
able to detect them, in order that the landholders under them may be taxed
agreeable to the general rates of the district.

It may not perhaps be possible to determine with a precision precluding
all objections the amount of the assessment of each pergunnah without a
minute local scrutiny. To this, however, we object as being contrary to
the orders of the Court of Directors, but the mode we have pointed out to
you, if duly pursued and assisted with local information and experience as to the
state of cultivation on the district compared with former periods, will enable
you to form an opinion with probable accuracy as to the amount of the Jumma
to be fixed. In future you will in every instance name a specific sum, with
your reasons at full for fixing it. It is by no means our intention to lay a
heavy increase upon the country which cannot be collected without distress.

All that we intend is that the Jumma shall be such as the Company may fairly exact; and to guard against future defalcation in the revenues by collusion, fraud, and misrepresentation.

In ascertaining this point you will also advert to the charges attending the collections of the revenues by the zemindars and farmers, and communicate to us your opinion as to the average rates of these charges in the districts under your superintendence.

The information we require relates to each pergunnah stated in the Accounts Settlement of your Collectorship.

Secondly.—The consideration of the person with whom the settlement is to be made. The Act of Parliament* and the orders of the Court of Directors equally prescribe that the settlement should be made in all practicable instances with the zemindars, and our instructions for the settlement of 1194 more particularly explain this injunction.

But as many of the zemindars are disqualified from any real interference in the management of the collections from incapacity on account sex, minority, or otherwise, it becomes necessary for Government to interpose, both for the security of the revenues and the protection of the ryotts, and even that of the zemindars themselves, who from incapacity fall as prey to the artifices and frauds of their own officers and servants.

The only general rule which occurs to us as calculated to remedy the abuses incident to this situation is to make the principal officer of the zemindar who from incapacity cannot manage his own business a party in his engagements with Government, and to bind him to a faithful discharge of his duty by restrictions imposing a responsibility, equally affecting his person and property. But the principal difficulty occurs in the choice of a person for this trust, and in this respect we must rely upon your knowledge and experience. Capacity for the task is the first requisite: to enforce the faithful discharge of it must depend upon the vigilance of Government and its officers.

You will, of course, endeavour to ascertain amongst the zemindary servants who is the most capable. Those to whom trust has always been given and faithfully and ably discharged naturally stand forth as the properest persons for future responsibility. You will also further advert to the precautions that may be necessary to prevent the effects arising from a competition with the person who may be selected and of opposition to his management. When your choice of the person has been confirmed by the approbation of Government, it ought to be steadily maintained against all the effects of rivalry or intrigue, and this consideration will, of course, dictate caution on your part. If in the first instance the zemindar should be capable of making a choice, some weight should be allowed to this consideration.

After all, however, we are sensible that cases may occur in which it may be most advantageous for the Government and for the zemindar that his lands should be let to a farmer: for such cases the reasons of which you will assign whenever they may occur. Care must be taken for making a provision for the zemindar by allotting him a proportion of the produce of the lands when he does not possess neez jute, commar or other rent-free land or lands under rates sufficient to furnish his maintenance. You will, therefore, consider

* Pitt's India Act of 1784. See Hunter: *Bengal M. S. Records*, Vol. I. Introduction, para 20-21.

the amount you may deem necessary for this purpose, taking into consideration the circumstances pointed out to your notice above.

The third article claims your most particular attention as being of the greatest importance to the welfare of the ryots and security of the Government's rent.

We desire that you will in concert with the canungoes and principal mutesuddies prepare the form of pottahs, to be executed by the zemindars and farmers in future and to be given to the ryotts. It is much to be wished that these pottahs should contain the specific rates at which each article of assessment upon the Assul is to be collected or a specific sum for a given quantity of land, either generally or according to its quantity and produce. We know that the customs in this respect vary, and that, however desirable it may be to introduce a general form, that these variations will perhaps render it impracticable. The actual measurement of one or two villages of inconsiderable extent in different pergunnahs will enable you to obtain information with regard to the subsisting variations in the rates and rules of assessment, and possibly supply the fundamental rules; and this measure, as far as you judge it expedient, we authorize you to adopt. You will consider what articles of taxation have been introduced of late years, and how far they are deemed oppressive, or otherwise, and whether it may not be possible to revert to some further period in which the articles of taxation were ascertained in order to fix upon that for the rule regarding them in future. In considering this point, you will ascertain how far the abolition of the taxes subsequently introduced will affect the jumma of the lands.

Every zemindar ought to have in his cutcherry records a nirk bunder, or rates of assessment, specifying the proportions of the several taxes levied upon the ryots under his jurisdiction and the amounts you should endeavour to procure.

After preparing the forms of the pottahs, you should propose them to the zemindars and farmers under you in order to ascertain from them if any objections occur, and, when this is the case, consider the weight due to these objections, amending the forms wherever it may be necessary, that, if it should be determined to adopt them, no difficulties may afterwards arise to frustrate the operation of them.

The forms should be as simple as possible. We are, however, aware that the zemindars and ryots are in general adverse to the introduction of them, the former because it prevents oppression and affords the means of detecting it, and the latter because it removes the opportunities of collusion and at the same time gives them reason to apprehend that any fixed rates of taxation will hereafter assumed or established data for the imposition of future articles of increase. We are also fully sensible that the task now prescribed to you is attended with many difficulties and will require the minutest attention and application on your part to accomplish it, but the importance of the objects requires these exertions, and we trust that animated by zeal they will be attended with success.

In stating these general heads as the objects of your investigations, we do not mean to confine your explanations to them only, but desire generally that you will add to them whatever information you can obtain that may in your opinion conduce to the establishment of regulations tending to promote the success of the collections and prosperity of the country.

SYLHET DISTRICT RECORDS.

In order to afford you sufficient time for completing these enquiries, we desire that your answer to this letter may be prepared, so as to arrive on, or before, the 20th January 1788.

We are, etc.,
WM. COWPER,
JOHN MACKENZIE.
RD. JOHNSON.

No. 225.

To THE HON'BLE ROBERT LINDSAY,
Magistrate, Sylhet.

FOWJDARRY DEPARTMENT,
The 12th August 1787.

[Received 25th August 1787.]

SIR,

I forward to you a copy of the Fowjdarry regulations translated into Bengally. This was noticed in my letter of the 27th ultimo, but omitted because the printer had not completed it.

I am, etc.,
JNO. WHITE.

No. 226.

To MR. WILLIAM HYNDMAN,
Acting Collector of Sylhet.

REVENUE BOARD.

The 14th August 1787.

[Received 2nd September.]

SIR,

In addition to our orders to you of the 31st ultimo, we think it necessary to desire you will report to us from time to time the effects of the inundation and the state of the lands under your charge.

We are, etc.,
WM. COWPER,
THOS. GRAHAM,
JOHN MACKENZIE,
RD. JOHNSON.

No. 227.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA

The 16th August 1787.

[Received 2nd September.]

SIR,

We desire your observance of the following rule in the transmission of the Account several accounts required by the Revenue Regulations.

The Annual Accounts Settlement and kist bundee, annual Jumma, Wassul Bakes Account, monthly price current.

To be addressed immediately to us.

Register of monthly receipts for revenue payments and of deposits.
Annual and monthly treasury account.

Monthly letter on treasury balance.

Monthly estimate.

To be addressed to the Accountant General to the Revenue Department.

Monthly Tanjee Accounts.

To be addressed to the Preparer of Reports.

All explanations will of course accompany the accounts, respectively, as directed in the 39th Article of the Regulations.

We are, etc.,
WM. COWPER,
JOHN MACKENZIE,
R.D. JOHNSON.

No. 228.

TO MR. WILLIAM HYNDMAN,
Acting Collector of Sylhet.

REVENUE BOARD,
CALCUTTA:

The 17th August 1787.

[Received 2nd September.]

SIR,

Having proceeded to consider the General Towjee Report for Bysnae, Jeyte, and Asar, we are surprised to find that no accounts have been received from you for these months.

We desire you will be particularly attentive to the punctual transmission of your Towjee accounts in future, agreeably to the 39th Article of the Regulations, as without them, we are totally uninformed on the state of your collections.

We are, etc.,

WM. COWPER,
JOHN MACKENZIE,
RD. JOHNSON.

No. 229.

RICHARD JOHNSON, Esq.,
Accountant General,
Revenue Department,
Calcutta,

SYLHET:

26th August 1787.

SIR,

Herewith I have the honour to transmit you treasury account:—

Charges Collections :

Charges Zemindary.

Charges general of the Sylhet province for the month of July 1787, with duplicates of the whole in the Persian and Bengal languages and estimate of the probable receipts and disbursements of this province for the month of August 1787 accompanying, I have also transmitted Mr. Davidson's pay and Batta bill for the month of July :— The settlement being late informing and by the kistbundee transmitted to the Board of Revenue no demand of kist being made for the months of Bysack, Jayte and Assar, I have, therefore, only brought to account 15,000 Cowries this month being the amount realized of the Sawan kists.

The balance in the Treasury being cowries 16,934—2—19—8, as no person as appeared on the part of the Contractors to receive the cowries it is impossible to transmit their receipt this month.

I have, etc.,

W. HYNDMAN,
Acting Collector.

No. 230.

CIRCULAR.

TO MR. WM. HYNDMAN,
Acting Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 21st August 1787,

[Received 2nd September.]

SIR,

With a view to ascertain how far the Kefayat Batta can be introduced into the jumma of each district, we desire you will transmit to us without loss of time a particular statement of this article.

We are, etc.,

WM. COWPER,
JOHN MACKENZIE,
RD. JOHNSON.

No. 231.

TO WILLIAM HYNDMAN, Esq.,
Acting Collector of Sylhet.

REVENUE ACCOUNTANT
GENERAL'S OFFICE :

20th August 1787.

[Received 2nd September]

SIR,

I have received your letter of the 2nd instant covering your Treasury Account and Charges for July, and estimates for August, together with Lieutenant Davidson's pay, Batta bill for Sonant Rupees 98.

I have, etc.,

RD. JOHNSON,
*Accountant General,
Revenue Department.*

No. 232.

TO WILLIAM HYNDMAN, Esq.,
Acting Collector of Sylhet.

REVENUE BOARD,
CALCUTTA:

The 21st August 1787.

[Received 4th September.]

SIR,

I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 10th ultimo, and to inform you that they have been advised by the Collector of Dacca that an Agent from the Contractors had been deputed to receive the couries.

I am, etc.,
B. APLIN,
Secretary.

No. 233.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
The 21st August 1787.

[Received 12th September.]

SIR,

In order to remove the inconveniences of delay in the realization of any balances, which, for unavoidable causes, may remain outstanding at the end of the current year.

We direct that you at all times accompany your monthly Towjees of the current year's collections with similar accounts of the preceding year's balances and full explanation of their actual state, the success of measures adopted, and such future means as occur to you for quick realization. This you will consider as a standing regulation, and we desire you will immediately conform to it, by transmitting with your future Towjees of the current year, 1194, the accounts and explanations required for the year 1193.

Where no balances shall remain due, the account will be unnecessary, but we desire you will monthly repeat the observation that none are outstanding.

We are, etc.,
WM. COWPER,
JOHN MACKENZIE,
ED. JOHNSON.

No. 234.

BENJAMIN APLIN, Esq.,

Secretary to the Board of Revenue, Fort William.

SYLHET :

22nd August 1787.

SIR,

The Acting President of the Khalsah having required in his address to the Collector, under date of 27th ultimo, Persian and Bengal copies of the Jumma Wassil Baulies of the Sylhet district for 1193 to complete the records of the Roy Royan's office, I have the honour now to transmit them herewith, and beg you will inform the Acting President that they have been sent.

I have, etc.,

WM. HYNDMAN,
Acting Collector.

No. 235.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD :

CALCUTTA :

The 28th August 1787.

[Received 17th September.]

SIR,

Adverting to the many abuses that have arisen, and do perpetually arise, from the transfer of the seals of zemindars without the knowledge of Government, we direct you to require the zemindars in your districts to send us an impression of their respective seals, through you, to the Acting President of the Khalsa, and to report through the same channel, to what persons these seals are entrusted, as well as any future transfer of this charge to any persons whatever.

We are, etc.,

WM. COWPER.

JOHN MACKENZIE.

ED. JOHNSON.

No. 236.

MATTHEW DAY, Esq.,
Collector of Dacca.

SYLHET :

The 29th August 1787.

SIR,

Accounts.

I have the honour to acknowledge the receipt of your address of the 9th August to the Collector, which has been delivered to me by the Contractor's Agent.

I beg leave to inform you that the balance of the Sylhet Treasury to the end of Sawan amounts to Cawns 67,472-8, which, agreeable to the orders of the Board of Revenue, I have delivered to the Contractor's Agent and have received a bill of exchange upon his principals at Dacca payable in 3 months at the rate of 5 cawns 10 puns per sicca rupee amounting to Sicca Rupees 11,995-1-7-3, which I now do myself the pleasure to transmit in order to regulate your demands on them on the part of Government.

I have, etc.,

WM. HYNDMAN,

Acting Collector.

No. 237.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE ACCOUNTANT'S OFFICE :

*30th August 1787.**[Received 12th September].*

SIR,

The estimate of Probable Receipts and Disbursements frequently coming to my office so late in the month that they are totally useless, I beg leave to recommend you of the orders of the 29th June and the 29th August 1786, respecting it, and request you will be pleased in future to forward them so that I may receive them on, or before, the sixth of the month and not later.

I have, etc.,

ED. JOHNSON.

A. G. M. D.

No. 238.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of SYLHET.

HA USA :

The 31st August 1787.

[Received 17th September.

SIR,

The Right Hon'ble the Governor General in Council having directed me to ascertain the exact standard of the weights and measures in use throughout the different divisions of these Provinces, I have to request that you will transmit me an accurate account of the same as established in your Collectorship with as little delay as possible.

I am, etc.,

G. C. MEYER,

A. G. R. D.

No. 239.

CIRCULAR.

TO THE HON'BLE R. LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 31st August 1787.

[Received 23rd September].

SIR,

Accompanying we transmit forms of Towjee and Treasury Accounts, to which we request your careful conformity in future.

We are, etc.,

THOS. GRAHAM.

JOHN MACKENZIE.

R. JOHNSON.

No. 240.

JOHN SHORN, Esq.,

President, and Members of the Board of
Revenue,

FORT WILLIAM.

SYLHET:

The 5th September 1787.

GENTLEMEN,

Floods

I have the honour to acknowledge the receipt of your letters under dates the 31st July and 14th August: to the orders contained in the former, you may rely upon the strictest obedience and attention being paid. Since I had the honour to address you last the weather at intervals has moderated greatly, and afforded me some reason to hope that the damage it had occasioned would not be so severely felt, by giving a proper encouragement to the endeavours of the zemindars towards raising another crop: but I am sorry to observe those hopes are now vanished. For after three repeated attempts, the crops have been drowned by succeeding inundation, and the season is now gone. The lower pergunnahs have suffered very much by having their principal and only crop totally destroyed, and from their situation great numbers of the rayotts have left them for the present.

In consequence of numerous representations made me, I left Sylhet for a few days on circuit to such of the pergunnahs as were most contiguous, in order that by a local view I might the better ascertain the truth of them, and that, they by being the highest, I might be enabled to form some competent judgment of the damage sustained by the lower ones, and it is with real concern I inform you that the representations do not appear to me to be exaggerated; through the several pergunnahs I went, there is scarce a village but has suffered some loss either in cattle or desertion of the rayotts who have retired to the hills for safety. The few surviving cattle are subsisted by the roots of grass drawn up by bamboos; nothing but ocular demonstration can form an idea of the unhappy state this province now labours under, and of the misery experienced at this moment by the inhabitants on the lower lands.

It is with great difficulty I have been able to get any of the zemindars to attend at the Cutcherry, although I have held out every reasonable indulgence consistent with the latitude of your instructions, and I shall flatter myself with the hope that if the weather moderates soon, I may be enabled to realize as much of the current revenue as will not be distressing to the zemindars and at the same time fully answer the expectations of Government during this particular crisis; and permit me to assure you I shall continue my exertions for the relief of the unfortunate sufferers as far as lies in my power.

I have, etc.

WM. HYNDMAN,
Acting Collector.

No. 241.

RICHARD JOHNSON, Esq.,
Accountant-General,
Revenue Department, Calcutta.

SYLHET:

The 2nd September 1787.

SIR,

Herewith I have the honour to transmit you treasury account of the Accounts. Sylhet province for the month of August 1787, with duplicate in the Persian and Bengal languages and estimate of the probable receipts and disbursements of this province for the month of September 1787.

The sum that appears collected on my Sawan towjee amounts to 65,000 Cawns, 18,000 I have already carried to credit in my July account, the remaining 50,000 is now inserted in the accompanying one.

The balance of my treasury this day being Cawns 67,472-8-8 or sicca rupees 11,995-1-17-3 I have delivered to the agent who has been empowered by the Contractor agreeable to the order of the Board of Revenue and have received a bill on his principals at Dacca for the amount payable in three months which I have transmitted to the Collector of Dacca.

I have, etc.,
WM. HYNDMAN,
Acting Collector.

No. 242.

BENJAMIN APLIN, Esq.,
Secretary to the Board of Revenue,
Fort William.

SYLHET:

The 5th September 1787.

SIR,

I have the honour to acknowledge the receipt of the Board of Revenue's letter under date 17th ultimo respecting my not having transmitted any Towjee accounts for the months of Bysack, Jeyts and Assar.

I beg you will be pleased to inform the Board that by the Kistbundes transmitted by Mr. Lindsay to the Presidency no demand for revenue was made for these months. I hope I shall therefore stand exculpated of neglect in their opinion for not having transmitted any accounts for that period. The account for Sawan was forwarded agreeable to the 59th article of the regulations and the strictest obedience shall be paid to these orders in this particular in future.

I have, etc.,
WM. HYNDMAN,
Acting Collector.

No. 243.

BENJAMIN APLIN, Esq.,
 Secretary to the Board of Revenue,
 Fort William.

SYLHET:

The 5th September 1787.

SIR,

I have the honour to acknowledge the receipt of your address under date 21st ultimo. Be pleased to inform the Board of Revenue that the Contractor's agent arrived at Sylhet at the period of my closing my accounts for the month of August, and having produced powers for receiving the Cowries on behalf of his principals, I delivered to him the balance of my treasury amounting to Cawns 67,472-8-6 or sicca rupees 11,995-1-17-8, for which I received a bill on Dacca payable in three months agreeable to the stipulated period in their contract which I have transmitted to the Collector of Dacca that he may regulate his demands on them in behalf of Government.

I have, etc.,
 WM. HYNDMAN,
Acting Collector.

No. 244.

TO MR. WM. HYNDMAN,
 Acting Collector of Sylhet.

REVENUE BOARD,
 CALCUTTA:

The 7th September 1787.

[Received 30th September.]

SIR,

We have received your letter of the 4th ultimo with the account settlement for 1196 accompanying, on an examination of which we observe that, under the head of Farmers, Sezawals, and securities, in the former the word "Sezawals" is inserted without the name of the person so employed, and under the head "Malzamin" to many whose names appear there are annexed et ceteras; also that there are many names of Farmers without Securities, and many names of Zemindars and Tulookdars with Securities.

As it is absolutely necessary that the names of those persons who are employed as sezawals should be specified in the account settlement, and that you should also insert therein all the names of malzamins to which et ceteras appear annexed, we desire you to prepare and transmit us a new account settlement accordingly, noting under the final column of the account the sum total in sicca rupees, calculated agreeably to the rule of the present cowry contract.

As it appears that you have deviated from our general instructions on the subject of taking securities from Farmers and dispensing with them in all cases of Zemindars, we direct you to furnish us with full and particular explanations for such deviations.

We have further to remark that you have omitted to send us the particular detail of the grounds on which the respective deductions have been regulated as desired by us on the 17th July last. We, therefore, repeat our orders of that date, and direct you to comply with as speedily as possible.

We have, etc.,
THOS. GRAHAM.
JOHN MACKENZIE.
RD. JOHNSON.

No. 245.

TO MR. WM. HYNDMAN,
Acting Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 7th September 1787.

[Received 30th September.]

SIR,

Having laid our proceedings on the Towjee accounts for Bysack, Jeyte, and Assar before the Right Hon'ble the Governor General in Council, it was observed that several of the Collectors had not transmitted their Towjee accounts. His Lordship in Council has, therefore, thought proper to direct that a fine be imposed on every Collector who shall in future neglect to transmit his Towjee or monthly accounts by the period specified in the General Regulations (without assigning any satisfactory excuse for such omission), not exceeding half of his salary for the first omission, and of a whole month's salary for the second, or any future, omission. Fines for
Delayed
Accounts.

The Right Hon'ble the Governor General in Council, having directed the above resolution to be annexed as a supplementary rule to the General Revenue Regulations of the 26th June 1787, we have annexed it accordingly, and desire you will consider it in force (as such) from the receipt of this notification.

We have, etc.,
THOS. GRAHAM.
JOHN MACKENZIE.
RD. JOHNSON.

No. 246.

To JOHN SHORE, Esq.,

President, and Members of the Board of Revenue,

Fort William.

SYLHET:

*The 12th September 1787.*Continued
distress.

GENTLEMEN,

It becomes daily more and more indispensably my duty to lay before the Board a state of the district under my Superintendence. The rains have fallen very heavily for these few days past, and from the large body of water come down from the hills, the inundation has once more spread itself over the face of the country, and destroyed every hope of having any crop for many months to come; and the scarcity of grain, notwithstanding every precaution I had taken at the commencement of the calamity, is most severely felt by the inhabitants of the town of Sylhet who have been without grain these six days past, but more grievously by those on the lower lands. For though I gave the most unremitted attention to the distribution of the grain remaining in the province, numbers of the poorer sort are daily carried off by famine, of which I have received the most distressing and authentic accounts. The representation of this scene of misery communicates more forcibly to my feelings, as it is totally out of my power to afford them any alleviation to their present sufferings; nor can I at this period submit any proposition to your Board for the relief of the inhabitants except a temporary suspension of the revenue which I do with reluctance from the conviction that it is introducing a bad precedent that is liable to much abuse even with the greatest care taken to prevent it.

I should be glad to be favoured with your orders for my guidance during this calamitous period; and, till I receive them, I shall continue to exert my utmost abilities for the welfare of the distressed people and in promoting the interest of my honourable employers.

I have, etc.,

WM. HYNDMAN,

Acting Collector.

No. 247.

JOHN SHORE, Esq.,

President, and Members of the Board of Revenue,

Fort William:

SYLHET,

12th September 1787.

GENTLEMEN,

I have the honour to acknowledge the receipt of your address under date the 21st ultimo. I beg leave to inform you that Couries being the only currency of this district, there is no such thing as Kafet batte known.

I have, etc.,

WM. HYNDMAN,

Acting Collector.

No. 248.

RICHARD JOHNSON, Esq.,

Accountant General, Revenue Department,

Fort William.

SYLHET,

12th September 1787.

SIR,

I have the honour to acknowledge the receipt of your address of the 30th Accounts ultimo to the Collector respecting the transmission of the account of probable receipts and disbursements.

I beg leave to observe that it will be impossible for that account to arrive by the time prescribed, as the usual passage from hence to Dacca even in the best weather is not performed in less than 5 days and oftener longer. I beg leave to represent this to you that in case this account should not arrive at that period, I may stand exculpated of neglect.

I have, etc.,

WM. HYNDMAN.

Acting Collector.

No. 249.

TO THE HON'BLE ROBERT LINDSAY, Esq.,

Chief of Sylhet.

MILITARY OFFICE,

17th September 1787.

SIR,

I have to acknowledge the receipt of your letter of the 5th June last, and to Ordinance acquaint you that the guns, etc., have been received into the Arsenal agreeable to the accompanying copy of the Commissary of Stores' receipt, also to transmit you a list of stores originally sent, by a comparison of which with the receipt, it will appear that those marked with red ink are deficient. I have, therefore, to request that you will be pleased to account for their expenditure.

Your application for light guns is now before the Military Board. The moment they have determined on it, you shall be acquainted with the result.

I am, etc.,

ISAAC HUMPHREYS,

Lieutenant and Accountant, Military Stores.

No. 250.

JOHN SHORE, Esq.,

President, and Members of the Board of Revenue,
Fort William.

SYLHET,

18th September 1787.

GENTLEMEN,

Seals

I have to acknowledge the honour of your address under date of the 28th ultimo. I beg leave to inform you that no Zamindar's seal is valid on my papers but that of Omaid Reja, who uses 10 seals. Five he retains himself and five are delivered to his naibs who remain at Sylhet. All other Zemindars sign their names and make use of no seal to any papers.

I have the honour to enclose you the impression of Omaid Rejah's seals who has no authorized vakeel at the Presidency; as also a declaration of the Canungoes respecting the validity of signature (instead of seals) to all papers.

I have, etc,

WM. HYNDMAN,
Acting Collector.

No. 251.

CIRCULAR.

To WILLIAM HYNDMAN, Esq.,
Acting Collector of Sylhet.

REVENUE BOARD,

CALCUTTA;

The 18th September 1787.

[Received 30th September 1787.]

SIR,

Accompanying I transmit you, by the directions of the Board of Revenue, two printed copies in English of the Regulations for the administration of justice as passed by the Right Hon'ble the Governor General in Council on the 27th July last. Copies in the Persian and Bengal languages will be sent you as soon as printed.

I am, etc,

B. ARLEN,
Secretary.

No. 252.

To MR. WILLIAM HYNDMAN,
Acting Collector of Sylhet.

REVENUE BOARD ;
The 19th September 1787.

(Received 3rd October.)

SIR,

In all remittances to the Khalea by bills, we direct you to cause the drawer to insert a clause in them that one-half of the amount shall be payable in silver sicca rupees, and the remainder in the usual currency, and this rule you are to continue to observe until further orders.

We are, etc.,
THOS. GRAHAM,
JOHN MACKENZIE,
RD. JOHNSON.

No. 253.

To THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA ;
The 18th September 1787.

(Received 8th October.)

SIR,

The Accountant General to the Revenue Department having reported to Accounts the Board on the 15th instant that the Treasury account of your Collectorship for the month of August was not then received at his office, I have the Board's directions to request you will immediately transmit it, and in future observe it as a rule to forward your account regularly.

I am, etc.,
B. APLIN,
Secretary.

No. 254.

To THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA ;
The 21st September 1787.

(Received 6th October.)

SIR,

We have received a letter addressed by your Assistant to our Secretary, dated the 5th instant, advising us of his having transmitted the Towjee account of your District for Sawan agreeably to the Revenue Regulations.

It appearing, however, by a report from the Preparer of Reports that this account has not been received, we desire you will forward a duplicate with as little delay as possible.

We are, etc.,
THOS. GRAHAM,
JOHN MACKENZIE,
RD. JOHNSON.

— — —
No. 255.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA ;

The 25th September 1787.

(Received 10th October)

SIR,

Remissions to
renters.

We have received your Assistant's letter dated the 12th instant.

In our letter to your Assistant of the 31st July, we left it to him to grant such indulgences to the renters in the suspension of their payments as might be indispensably necessary, but relied on his utmost diligence for guarding against any imposition and for obtaining the punctual realization of the kists and the entire revenues as far as possible.

Leaving the suspension absolutely necessary to be allowed the renters to your own best knowledge, we do not think any further orders requisite.

We are, etc.,
THOS. GRAHAM,
JOHN MACKENZIE,
RD. JOHNSON.

— — —
No. 256.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

KHALSA ;

The 25th September 1787.

(Received 10th October.)

SIR,

To enable me to prepare the amilnamas for the current year, I request you will transmit me with all convenient expedition complete copies in English and Persian of your account settlement and kistbundy, after they shall have received the confirmation and sanction of the Board of Revenue.

I am, etc.,
G. C. MURRAY,
A. P. R. S. P.

No. 257.

GEORGE SHEE, Esq.,
Magistrate of Dacca.

SYLHET ;

26th September 1787.

SIR,

Under charge of a naick and two sepoye I have sent 37 criminals who Fawjdar, have been tried in the phogedar here for various crimes, and are now sent to Dacca to be reported to the Naib Nazim.

Accompanying I have forwarded the proceedings held in each case to Mahamed Aly Khawn, the Darogha of your phog dary court, for your information.

I am, etc.,

WM. HYNDMAN,
Acting Collector.

No. 258.

RICHARD JOHNSON, Esq.,
Accountant General, Revenue Department,
Calcutta.

SYLHET ;

30th September 1787.

SIR,

Under cover I have the honour to transmit you Treasury accounts of the Accounts, Sylhet province for the month of September 1787.

Charges collections.

Charges zemindary.

Charges general for the month of August 1787 with duplicates in the Persian and Bengal languages, estimate of the probable receipts and disbursements of this Collectorship for the month of October, and Lieutenant Davidson's pay and batta bill also accompany this letter.

The balance of my treasury, being Cawns 36,939-9-15-2, or : sicca rupees 6,567-14, I have delivered over to the Contractor's agent, agreeable to the orders of the Board of Revenue, and have transmitted the bill drawn by him on his principals, to the Collector of Dacca.

I have, etc.,

WM. HYNDMAN,
Acting Collector.

No. 259.

GEORGE CHARLES MEYER, Esq.,
Acting Preparer of Reports, Revenue
Departments, Calcutta.

SYLHET;

29th September 1787.

SIR,

I have the pleasure to transmit you Taujee accounts of this province for the month of Bhawdar 1194, with an explanation of the balance annexed and duplicates in the Persian and Bengal languages.

I beg leave to remain to you that, should this account not reach the Presidency by the prescribed time, I hope you will exculpate me of neglect in the transmission in your report, as it has proceeded from my not having had any dawk boats to dispatch it sooner.

I am, etc.,

W. HYNDMAN.

Acting Collector.

No. 260.

CIRCULAR.

To ROBERT LINDSAY, Esq.,

Judge of the Mofussil Dewanny Adaulut
at Sylhet.

SUDDER DEWANNY ADAULUT,

30th September 1787.

(Received 15th October.)

SIR,

Diwani
Adalat.

Complaints having been made to the Sudder Dewanny Adaulut that several of the Judges of the Mofussil Courts, upon the presentation of an appeal, have taken from the person appealing an actual deposit of 500 rupees, instead of the security directed to be taken by the 53rd Article of the Judicial Regulations, I am commanded by the Sudder Dewanny Adaulut to forbid that any such deposit in cash be ever required, 'if the appellant' shall tender full and sufficient security in the following words of the article :—

“ And in all cases the party appealing shall give full and sufficient security in a sum not exceeding five hundred rupees for the payment of all such costs and for the performance of such order or decree as the Sudder Dewanny Adaulut may think proper to award or make thereupon.”

I am, etc.,

B. CHIEF.

No. 261.

To B. APLIN, Esq.,

Secretary to the Board
of Revenue, Fort William.

SYLHET,

The 4th October 1787.

SIR,

I have the pleasure to acknowledge the receipt of your letter to the Collector under date 18th September. I request you will be pleased to inform the Board of Revenue that I have invariably observed their orders in transmitting my treasury account to the Accountant General's office on the 1st or 2nd of every English month for the proceeding one. The account for August was sent on the 2nd of last month; and I can by no other means account for the delay than for the badness of the weather, which may have detained the dawk boat between this and Dacca. I flatter myself that the Board taking the above into consideration will acquit me of neglect.

I have, etc.,

WM. HYNDMAN,

Acting Collector.

No. 262.

To THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

CALCUTTA,

REVENUE BOARD.

The 5th October 1787.

[Received 23rd October.]

SIR,

We are much surprized to find by a report from our Revenue Accountant General that no Jumma Wassil Bakee Account has yet been received for the past year 1198.

It being necessary that a General Report on the collections of that year should be prepared without delay, we direct that you immediately transmit the annual Account of your Collectorship, and we desire you will at the same time explain to us why it has been so long delayed.

We are, etc.,

THOS. GRAHAM.

JOHN MACKENZIE.

ED. JOHNSON.

No. 263.*

TO WILLIAM HYNDMAN, Esq.,
Acting Collector at Sylhet.

Dacca,
The 6th October 1887.

SIR,

I have to acknowledge the receipt of your letter of the 1st ultimo, covering a Bill of Exchange on the Contractor for Sicca Rupees, which has been duly accepted.

I am, etc.,
M. DAY,
Collector.

No. 264.

TO MR. WM. HYNDMAN,
Acting Collector of Sylhet.

REVENUE ACCOUNTANT OFFICE.
The 9th October 1887.

[Received 24th October]

SIR,

I have received your letter of the 30th ultimo, enclosing your Treasury Account for September and a Pay Bill of Lieutenant Davidson's for Rs. 288. The Persian and Bengalee copies of the Treasury Account mentioned in your letter to be enclosed, you have omitted sending, which I request you will furnish me with immediately.

I have, etc.,
RD. JOHNSON,
A. G. R. D.

No. 265.

TO W. HYNDMAN, Esq.,
Acting Collector of Sylhet.

Dacca,
The 10th October 1887.

[Received 20th October.]

SIR,

In compliance with the desire expressed in a letter you favoured me with, dated the 26th of September, I have made over to Mahamed Ally Khan, the Criminal Daroga of this place, the persons you sent for that purpose.

I have, etc.,
GEORGE SHEN,
Magistrate of Dacca.

* Portion of this sheet has been torn off and lost.

No. 266.

CIRCULAR.

TO THE HON'BLE R. LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 12th October 1787..

[Received 29th October 1787.]

SIR,

We desire you will prepare and transmit to us (with as much expedition as Currency. the subject will admit of) an account of the different species of Rupees circulating throughout your district with the usual bazar rates of batta upon each, specifying the variations in this last article (as far as they can be ascertained) during the course of a year and the cause of such variations, adding also the relative proportions of the different species in circulation as to quantity, distinguishing what specie has the most established currency in commercial and revenue transactions, what inconvenience (if any) arises from the variety of species now existing, and whether there is any want of specie in circulation.

We take this occasion to remind you of our former orders of the 12th of June last on this subject, and to desire your answer thereto as speedily as possible.

We are, etc.,

JOHN MACKENZIE.

R. D. JOHNSON.

No. 267.

JOHN SHORE, Esq.,

President, and the Members of the
Board of Revenue, Calcutta.

SYLHET :

The 23rd October 1787.

GENTLEMEN,

I take the liberty of informing you of my return to Sylhet and will ^{Distress of} punctually comply with such orders as you have lately transmitted. ^{the district.}

Mr. Hyndman more than once has represented to you an impartial state of the district during my absence. The latitude you have allowed him neither has or will be improperly made use of, and I have every reason to be satisfied with his conduct. Any further representation from me at this period can be of little service, and I will only inform you that it was with grief I observed the extreme distress of the inhabitants in the low district which is hardly to be credited without ocular demonstration. Rice they have none, nor money to purchase any.

I take leave to trouble you with a specimen of the only food they have to support nature. It is a small root procured by diving in the middle of the jills in six or seven feet water. Nourishment it has none and not only serves to clog the appetite, but to procure it is the sole occupation of the inhabitants.

Upon the banks of the river and the high grounds near Sylhet some small spots of rice have been planted and the scarcity not so severely felt. As soon as I possibly can, I propose to transmit you an account of what I think will be realised during the course of the year; at present I am of opinion that there will be little or no balances due from the high Pergunnahs, but the state of the low lands must from necessity be considered.

Lindsay's
res'gnation.

I beg leave to repeat the request contained in my letter from Dynapore* of the 1st instant begging your permission to resign my station in November and you may depend upon my communicating every information to my successor acquired from the local experience of eleven years such as I think may be of use to him in conducting the public business.

I have, etc.,
ROB. LINDSAY.

No. 268.
CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 23rd October 1787.

[Received 12th October.]

Canongoes

Having it in contemplation to make a reform in the offices of the Canongoes in general, we desire you to ascertain if any land is held in your districts by, or in the name of, the Canongoes, and transmit an account of the annual revenue thereof.

We are, etc.,
J. SMITH.
JOHN MACKENZIE.
RD. JOHNSON.

* For floods in Bengal at this time see Seton Karr : *Selections*. Vol. I, pages 208, 210.

1. Lindsay gives a very brief account of his trip up the Ganges to Patna and Benares in autobiography, *Lives of the Lindsays*. He writes about this time—

"I have already stated that, at an early period, I had incurred the displeasure of my seniors in the service at Dacca, by stepping so neatly into the appointment I held at Sylhet, nor had they forgot the advantage I had thus gained over them. Several of these gentlemen now attained high situations in the Board of Revenue, and occasionally in their official capacity, thundered out unpleasant orders to me. In one of these they announced, in very laconic terms, that they had thought it advisable to give the province over which I presided, in name, to a certain blackman, who was privately under the immediate patronage of one of the gentlemen alluded to; to this satire I was directed to deliver up the collection of the province. They did not even condescend to assign any reason for that transaction, although my appointment had been regular. This by no means gave me the same uneasiness it did on a former occasion. I knew well there was not a blackman in the country equal to the task. All I had to do was to temporise. The black arrived and was received by me with apparent kindness, and I assisted him in making large remittances to Calcutta,—and, in consequence, he rendered the Board the great use I had been to him in putting him in full possession of the province. This was a great object to me, for I knew well the turbulent people would break out as usual during my absence. My health now required a little relaxation from my unremitting exertions, and I returned upon a visit to Benares and the upper provinces with my friend Mackenzie."

No. 269.

To JOHN SHORE, Esq.,

President, and Members of the Board Revenue,

Calcutta.

24th October 1787.

GENTLEMEN,

I am this morning favored with your letter of the 5th instant, informing me that by a report from the Revenue Accountant General, it appeared that no Jumma Wassil Bankuee had been received from me for the past year 1198, and you desire an explanation why it has been so long delayed. In reply I give me leave to assure you that, to the utmost of my power, I have always complied with the standing regulations respecting the regular transmission of my accounts.

Herewith I beg leave to trouble you with a copy of my letter of the 24th April to the Preparer of Khalsa Reports which accompanied the Jumma Wassil Bankuee, together with copies of the same in the Persian and Bengal languages. Duplicates in the country languages were likewise transmitted to the Secretary of the Board of Revenue for the use of the Roy Royan's office under date the 22nd August by Mr. Hyndman.

It is necessary to inform you that the Jumma Wassil Bankuee was sent immediately to the Khalsa [by] direction of the Preparer of Reports. Another copy of all these accounts will be transmitted you in a few days.

I have, etc.,

R LINDSAY.

No. 270.

To JOHN SHORE, Esq.,

President, and the Members of the Board of Revenue,

Calcutta.

SYLHET:

24th October 1787.

GENTLEMEN,

In compliance with the orders contained in your letter of the 7th September, a new account settlement is preparing in the manner you direct, and will be transmitted in the course of a few days. You are pleased to remark in the said letter that it appears I have "deviated from your general instructions on the subject of taking securities from the farmers, and dispensing with them in all cases of zemindars, we direct you to furnish us with a full and particular explanation for each deviation."

Final
sales of

On the re-perusal of the printed regulations passed by the Right Hon'ble Board under date 8th June, I do not perceive any clause prohibiting the Collector from taking security from a zemindar for his current revenues, or requiring securities from the farmers. I beg leave that your Secretary may transmit me an abstract of any circular orders that may have been issued on this subject, for it either never reached me or has been mislaid. Give me leave to observe that security, such as we can get, has been taken from most of the zemindars as usual and none from the farmers. If this does not meet your approbation, it shall be rectified. Permit me likewise to represent that without the assistance of these nominal securities it will be impracticable for the Collector of this district to realise one-half of the revenues. There are 136 pergunnahs exclusive of land under other denominations, and to each, upon a moderate calculation, ten or twelve zemindars, always at variance with each other, without knowing their respective boundaries. The dread of their lands being sold to answer for revenue is no check whatever for none will purchase, and it requires a man vested with authority, and who knows also how to exercise it, to collect any rents whatever. As far as I can, your orders shall be complied with.

I have, etc.,

R. LINDSAY.

No. 271.

TO JOHN SHERK, Esq.,

President, and the Members of the Board of Revenue,
Calcutta.

SYLHET:

26th October 1787.

GENTLEMEN,

Khasia

I am sorry to inform you that the Cusseahs of the lower mountains, joined by the inhabitants of the contiguous lands under the hills, have totally laid waste the Autgong, Selberis, Banaikcorah, Sookar, Randeegah, and Betal pergunnahs under Sylhet.

They were not satisfied with plunder, but inhumanly murdered near 300 people before distressed by famine, and in the greatest misery. Several of the Dacca pergunnahs have also suffered by their depredations, an account of which no doubt has reached you. Some few of the plunderers have been caught, and sent for punishment to Dacca, but the most essential

mode of redressing the general grievance is by retaliation—that is burning their villages and carrying off their cattle, as soon as the water subsides. In order to put a stop to their incursions for the present, I have sent a jemildar and 50 men to watch their motions in armed boats.

The people who have been apprehended declared in their justification that a famine upon and under the mountains forced them to these outrageous measures.

I have, etc.,

[R. LINDSAY].

No. 272.

CIRCULAR.

TO THE HON'BLE R. LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 26th October 1787.

[Received 13th November.]

SIR,

The Right Hon'ble the Governor General in Council has been pleased to direct that all Collectors are to be prohibited from ordering any public papers to be printed unless particularly authorised by the Supreme Board or the Board of Revenue.

We are, etc.,

J. SHORE,

JOHN MACKENZIE,

ED. JOHNSON.

No. 278.

To THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 26th October 1787.

[Received 13th November.]

SIR,

Inquiry into
effect of inundation

As the period of the inundation is now elapsed, you will now be able to form a more perfect judgment of the effects of it, and adopt such measures for restoring the cultivation of the country as you may deem effectual for that purpose.

We have already admitted a temporary suspension of the demands of Government, and we trust that the rentees and ryots will not require any further relief, but if you should be apprehensive that the inundation will be made the real, or pretended, grounds for claiming remissions of rent, it behoves you in that case to consider in the minutest manner the real grounds of such claims.

Your enquiries should, as far as possible, be local and directed to the following points :—

* All gone.

The state of the crops and cultivation when the inundation commenced.

Its effects upon the actual crop preventing the cultivation usual at the season.

The distress infinitely greater than the inundations of 1784.

The degree to which those effects may have operated in the present year beyond the former or preceding years.

One-half of the rent of low lands must be given up to near $\frac{1}{2}$ of the low land. Some of the pergunnahs nothing.

The rent of those lands which have most suffered, and the proportion of the loss upon them to the whole rent.

The extent of the relief granted by the zemindars, jumas, and talookdars to their ryots, as the former are on no plea entitled to any assistance which they have withheld from the latter.

The proportions of produce of the different crops to the whole revenues of the district for the year. As a ground work of this, it will be proper to prepare a statement under the following heads :—

Articles of cultivation.

Period of cultivation.

Period for reaping the harvest or produced, together with a statement of the proportionate produce of each month's rent to the whole.

We are, etc.,

J. Shore,
JOHN MACKENZIE,
ED. JOHNSON.

* Marginal note perhaps in Lindsay's writing.

No. 274.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 26th October 1787.

[Received 13th November]

SIR,

We have received the Towjee Account of your District for Bhadun ; and as the balance outstanding is ascribed to the effects of the inundation, we can only repeat our former injunctions to use every execution for realizing as much as circumstances will admit.

We are, etc.,

J. SHORE,

JOHN MACKENZIE,

RD. JOHNSON.

No. 275.

MATTHEW DAY, Esq.,
Collector of Dacca.

SYLHET

1st October 1787.

SIR,

Enclosed I have the pleasure to transmit you a bill of exchange, at 8 months' sight, for sicca rupees 8,567 drawn by the Contractor's agents, on their principal, being amount of balance of the treasury at the end of September 1787.

I am, etc.,

WM. HYNDMAN,

Acting Collector.

No. 276.

(This letter was not sent.)

TO LIEUTENANT JAMES DAVIDSON.

SYLHET,

29th October 1787.

SIR,

Khasis.

As I have certain information that the inhabitants of the lower pergunnah, particularly those who live immediately under the mountains, joined by the Cusseahs, have entered and laid waste the Betal, Bansikoorah, Randeega, and several other pergunnahs under Sylhet as well as Dacca, and have been guilty of wanton cruelty in putting to death many of the ryotts, I am to request that you will without delay proceed to Laour with 100 seapoys, or as many as you can get together at so short a notice, and do everything in your power to put a stop to further depredations. I have also to request that you will by every means in your power endeavour to ascertain and transmit me the names of those principally concerned and the villages that have been most active in the outrage. The former you will endeavour to apprehend. If you meet with opposition, you know best how to act; but, as far as possible I recommend you to avoid the effusion of blood, in order that the innocent, may not be involved with the guilty.

I think it highly necessary to strike a terror into those refractive people who live immediately under the mountains by burning their villages and driving off their cattle. This you will put into execution, unless they throw themselves upon your clemency and give their assistance in apprehending the ring-leaders.

If you find your force insufficient you will of course give me the earliest information. You will please to defray the expenses of boats and other contingencies which will be repaid you.

I am, etc.,
[R. LINDSAY.]

No. 277.

JOHN SHORE, ESQ.,

President, and the Members of the Board of of Revenue,
Fort William.

SYLHET.

The 30th October 1787.

GENTLEMEN,

Currency.

In reply to your letter of the 12th instant desiring the necessary information respecting the species of rupees in circulation, permit me to inform you there are not 500 rupees in circulation throughout the district. The few that make their appearance are bad arcoots sold in the bazar from 4 cawac

8 puns to 5 cawns according to the number in the markets. Cowries are the only currency, and from the extreme poverty of the district and inhabitants in general, they are more useful for the purposes of traffic and to purchase the produce of the lands from the ryotts their silver.

I have etc.,
[R. LINDSAY.]

No. 278.

G. C. MAYBES, ESQR.,

Acting Preparer of Reports, Revenue Department,
Fort William

SYLHET,

The 30th October 1787.

SIR,

Please to receive herewith Toujee account of the Sylhet district for the month of October 1787 transmitted agreeable to the form prescribed, but permit me to request of you to represent to the Board that from the nature and length of this account it cannot be drawn out and transcribed in less than six days. I, therefore, hope in future that an abstract Toujee to accompany the monthly accounts will prove sufficient, the particulars agreeable to orders to follow one week afterwards.

If you insist upon the particulars of the Toujee to be transmitted with the other accounts, they cannot possibly arrive at the Presidency agreeable to the time limited.

I am, etc.,
[R. LINDSAY.]

No. 279.

TO THE HON'BLE ROBERT LINDSAY.

CALCUTTA,

The 2nd November 1787.

[Received 23rd November 1787]

DEAR SIR,

The draft of the Board's answer of the 4th of May to your letter of the 16th April, advising them of the rise of the river and the damage to the Burrow and Pussily crop had sustained from the rains, having been lost or mislaid, I shall esteem it a favour your sending me a copy of it to enable me to complete the Board's proceedings of that date which are required to be transmitted to Europe by the first despatch, which, in all probability, will be in the course of this month.

Yours obediently,

B. APLIN.

No. 280.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA,

The 2nd November 1787.

[Received 23rd November 1787.]

SIR,

Securities

We have received your letter of the 24th ultimo.

The specific instructions conveyed to you in our letter of the 5th of July, the receipt of which was acknowledged by your Assistant on the 4th of the following month, particularly directed that security should be taken in every case of farm, but not where a zemindar, talookdar, or other land-holder should have engaged for his own lands. These instructions, being general to the Collectors, were alluded to in our letter to you of the 15th of September.

From your present address, you appear to have mistaken these orders in requiring securities from the zemindars, and engaging with farmers without exacting any security. For the reasons assigned by you, we consent to a deviation from the rule prescribed respecting zemindars, from whom you are authorized to take security, but direct that you attend to that part of the order requiring securities from farmers.

We are, etc.,

J. SHORE.

JOHN MACKENZIE.

RD. JOHNSON.

No. 281.

TO LIEUTENANT JAMES DAVIDSON.

SYLHET :

18th November 1787.

SIR,

Khasia

As I have certain information that the inhabitants of the lower pergunnah, particularly those who live immediately under the mountains, joined by the Cascas have entered and laid waste the Beetal, Bunseccorah, Rundecrah, and several other pergunnahs under Sylhet as well as Dacca, and have been guilty of wanton cruelty in putting to death many of the ryots, I am to request that you will without delay proceed to Lahore* with a 100 sepoys and do every thing in your power to put a stop to further depredations. I have also to request that you will by every means in your power endeavour to ascertain and transmit me the names of the principals concerned, and the villages that have been most active in the

* Laor.

outrage. The former you will endeavour to apprehend. If you meet with any opposition, you know best how to act; but as far as possible I recommend to you to avoid the effusion of blood in order that the innocent may not be involved with the guilty.

I think it highly necessary to strike a terror into those refractory people who live immediately under the mountains by burning their villages and driving off their cattle. This you will put in execution unless they throw themselves on your clemency and give their assistance in apprehending the ringleaders.

If you find your force insufficient, you will of course give me the earliest information.

You will please to defray the expenses of boats and other contingencies, which will be repaid you.

I am, etc.,

ROBERT LINDSAY.

No. 282.

JOHN SHORE, Esq.,

President, and Members of the Board of Revenue,

Fort William.

SYLHET :

5th November 1787.

GENTLEMEN,

In reply to your letter of the 23rd October desiring me to ascertain if any lands are held in the name of the Canongoes, and to report the annual revenue thereof, I beg leave to enclose an account of the lands held in the name of the two principal Canongoes, amounting to 1,656 cawns annually. The extent of these lands cannot be ascertained without measurement, but ceased (issned agreable to the rates of the pergunnahs in which they are situated). I am informed that they will bear a considerable increase. ^{Canongoes' lands.}

Exclusive of these lands under the head of nancar, the five Canongoes during the Mogul Government were allowed small portions of land in each of the pergunnahs bordering on the mountains rent-free, the same being given them as a recompense of the zemindars for being their bazir zamin or security for their appearance when they occasionally absconded.

The extent of these petty talooks is not well known, but, from the report of the zemindars, I suppose they would produce 15,000 or 20,000 cawns annually if the whole was resumed, but permit me to inform you that they yield but a bare subsistence to the proprietors who could but little afford to pay rent.

I have, etc.,

*R. L.

List of the Nancar lands belonging to the Sylhet Canongoes.

Canongoe's name.	Pergunnahs.	Amount in cowries.	Nasasully or not forthcoming.	Balance.
Muskhooobukt ...	Khitta ...	120	64	56
	Bingah ...	300	...	300
	Koorah ...	240	...	240
	Batreescool ...	150	15-8	134-8
	Burrahal ...	90	50	40
	Reahsutt ...	300	70	230
	Entah ...	257-6	...	257-6
	Gohurpore ...	47-10	...	47-1
	Bauggaut ...	7-8	7-8	...
	Total ...	1,512-8	207-0	1,305-8
Srimaut Roy ...	Cossearcool ...	70	...	70
	Khitta ...	70	...	70
	Doolabey ...	150	...	150
	Hurry Nagur ...	60	...	60
	Grand total ...	1,862-8	207-0	1,655-8

No. 283.

JOHN WHITE, Esq.,

Remembrancer of the Criminal Court,
Fort William.

SYLHET :

6th November 1787.

SIR,

Fauklari
returns.

I should have before complied with the orders of the Right Honourable the Governor General in Council of the 27th July in transmitting the returns of the Phougedarry agreeable to the forms prescribed, but having been in daily expectation of the arrival of the Phouzdar who was to take charge, I await his arrival, as no business has been transacted since the period of the regulations being in force. Owing to the above circumstance, I hope, I shall stand exculpated of neglect. As soon as the new Phougedar arrives, the orders shall be punctually and implicitly complied with.

I am, etc.,

[ROBERT LINDEAY.]

No. 284.

JOHN SHORE, Esq.,

President, and Members of the Board of Revenue,
Fort William.

SYLHET :

7th November 1787.

GENTLEMEN,

Agreeable to the orders contained in your letter of the 7th September, ^{Securities}
I have now the pleasure to transmit you settlement of this district for the
year 1194.

It is necessary to remark that although the names of securities appear
to most of the pergunnabs in general, they are not a bit more responsible
than their principals. The only reason for calling upon them for taluks is
to make them more attentive to their duty in the collection from the
knowledge of their being responsible and liable to imprisonment for any
deficiency in the revenues : but where the zemindars are backward in payment,
little or nothing can be expected from the surety. During the course of the
season many of them are withdrawn for misbehaviour and replaced by
others.

Those who were possessed of any money have long since been ruined
from making advances, and most of them now act as shickdars in the mofussil
at the very low salary of 3 or 4 rupees per month.

I have, etc.,

ROBERT LINDRAY.

— — —
No. 255.

RICHARD JOHNSON, Esq.,

Accountant-General, Revenue Department, Calcutta.

SYLHET :

9th November 1787.

SIR,

Reverting to your Deputy's letter of the 20th July, received during my absence
absence by Mr. Hyndman, I observe the following paragraph :—

"I beg leave to add that no fixed monthly allowances became due till the
1st of the succeeding month, and must therefore particularly request that
you will not insert the allowances on the establishment of your Collectorship
for the present month in your accounts for this month but in your accounts
for August, observing this rule in every future month."

Mr. Hyndman, therefore in obedience to this order, threw the whole
establishment one month in arrears by not inserting the usual disbursements
in the month of August which are charged in the treasury account of Sep-
tember, but permit me herewith to enclose copy of a letter upon the same
subject, dated 27th February 1786, as likewise the treasury account of the
preceding month of January, by which it will appear that this order was
before complied with, which throws the native establishment two months
in arrears. My salary as Collector, that of my Assistant and Surgeon were

paid by certificates in Calcutta, and therefore we have not the same claim. The charges general for January 1786, as they do not come under the head affixed charges, were re-inserted in the treasury account of March. If it is not attended with impropriety, the charges general in future as well as the pay of Lieutenant Davidson will be inserted in the account of the current month and the charges of August paid up, but upon this subject I await your orders.

As I am convinced it is not the intention of Government to throw the establishment two months in arrears, permit me further to enclose you the native establishment for January 1786 as likewise charges zemindary for the same month, and I request that an order may be passed either to pay the allowance of that month or August.

I am, etc.,
R. LINDSAY.

No. 286.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 13th November 1787.

(Received 29th November.)

SIR,

Bridges.

It being now the season to make the necessary repairs of the pools, we desire you will oblige the zemindars in your district to commence this work (wherever it rests with them) in the most effectual manner.

We are, etc.,
THOS. GRAHAM.
JOHN MACKENZIE.
RD. JOHNSON.
J. EVELYN.

No. 287.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 13th November 1787.

(Received 29th November.)

SIR,

Travelling
allowance.

The Right Hon'ble the Governor General in Council, on an application for equipage and travelling expences, having been pleased to pass a General Resolution, we enclose a copy of it, to be a standing rule, for your information and guidance.

We are, etc.,
THOS. GRAHAM.
JOHN MACKENZIE.
RICHARD JOHNSON.

ENCLOSURE.

Extract of a letter from the Right Hon'ble the Governor General in Council, dated the 8th November 1787, and recorded on the Proceedings of the Board of Revenue under date the 12th of the same month

The allowances to the Collectors by the establishments are to be deemed in full of all personal expences whatever, though at the same time it is expected that the Collectors shall go to every part of their districts, where the exigencies of the public service may require their presence.

REVENUE BOARD.

A true extract.

B. ADAM,

Secretary.

No. 288.

JOHN SHORE, Esq.,

President, and Members of the Board
of Revenue, Fort William.

SYLHET :

The 14th November 1787.

GENTLEMEN,

Having found the lower hill people joined by the inhabitants of the low Disturbances. lands under the mountains more formidable than I had at first reason to suppose, I have thought it necessary to detach Lieutenant Davidson with a 100 men in addition to those already sent in order to reduce them to obedience.

I beg leave to enclose copy of my instructions on the subject,* and hope this force will prove effectual.

I have, etc.,

B. L.

No. 289.

TO MR. WILLIAM HYNDMAN,

Assistant at Sylhet.

SYLHET :

The 16th November 1787.

SIR,

I request you will take charge of the Sylhet Station and the Treasury ^{Lindsay hands} Books, Papers, etc., and give me a receipt for the same. _{over charge.}

I am, Sir,

Your most obedient, humble

Servant,

ROBERT LINDSAY,

Collector.

No. 290.

JOHN SHORE, Esq.,

President, and Members of the
Board of Revenue, Calcutta.

SYLHET :

The 18th November 1787.

GENTLEMEN,

Distress of the
district.

I take the liberty to enclose you a copy of letter I have just received from Lieutenant Davidson. I am sorry from the most minute accounts I have received to corroborate his representation respecting the state of the low country which is truly deplorable, nor have they any prospect of relief till the beginning of May from the burrow fussil, the only crop produced in the low lands. I beg leave to enclose a small specimen of the only food they have to subsist on, which is the root of a certain weed produced in the jills and yields but a very unwholesome nourishment. I have complied with Lieutenant Davidson's recommendation in recalling the detachment; the only expense incurred is for boats and provisions.

I have, etc.,

ROBERT LINDSAY.

No. 291.

Original transmitted to Board of Revenue.

THE HONOURABLE ROBERT LINDSAY,

Collector of Sylhet.

LOUR :

The 16th November 1787.

SIR,

I arrived here yesterday morning without meeting with that opposition I expected. Only a few arrows are fired at me, the hill people who retired as I approached. It is with real concern I must inform you of the scenes of distress which presented themselves to my view in the different pergunnahe through which I passed, occasioned by famine, and the unwholesome food the wretched inhabitants are obliged to subsist on; added to this, many of the villages have actually been plundered by the people of lower hills and by the Cassies. The latter, previous to my arrival, retreated to the mountains, the former without attempting to make resistance, acknowledged the facts and pleaded their deplorable situation as a justification for their conduct; as a proof of this they pointed to the dead scattered promiscuously on the plains, to their emaciated bodies and their families in the last stage of misery and distress and which afflicted me to find but too true. I am of opinion that a jamadar and fifty men are sufficient to prevent further depredations, and as it is difficult to subsist a larger body, I would therefore beg leave to recommend the recall of the detachment.

I have, etc.,

JAMES DAVIDSON,

Lieutenant.

No. 292.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 20th November 1787.

(Received 6th December.)

SIR,

We have received your letter of the 7th instant with the account settle- Account
ment enclosed. Settlement

As you have in every instance omitted to state securities for the farmers, we conclude you had not received our instructions of the 2nd instant previous to your despatch of this account. We desire you will supply this omission as early as possible, and also furnish the detailed grounds of each reduction allowed in the present year's settlement, as required by us on the 17th July and 7th September last.

We are, etc.,
THOS. GRAHAM.
JOHN MACKENZIE.
ED. JOHNSON.
J. EVELAN.

No. 293.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :

The 23rd November 1787.

(Received 13th December.)

SIR,

Your towjee for the month of Assin has been submitted to us by the Acting Preparer of Reports. The variety of accidental calamities alleged to have occasioned the very heavy balances it exhibits rendered it next to an impossibility for us to point out any mode to be pursued for the security of it. Therefore, under the present unfavourable circumstances, we must rely on your care and exertions for realizing as much as possible.

We are, etc.,
THOS. GRAHAM.
JOHN MACKENZIE.
ED. JOHNSON.

No. 204.

JOHN SHORE, ESQ.,

President, and Members, Board of Revenue, Calcutta.

SYLHET :

The 24th November 1787.

GENTLEMEN,

Sylhet under
the Moghals.

I duly received your circular letter of the 10th August acquainting me with your intentions respecting the general settlement of the country in the ensuing Bengul year 1191 for a term of years ; and, agreeable to your directions, I now furnish you with such information respecting the state of the lands under my Collectorship as your letter requires. During the Mogul Government Sylhet contributed little or nothing towards defraying the expenses of the State. On the contrary, considerable sums of money were remitted from the seat of Government for its defence against the incursions of the hill people, who were represented to be more formidable than was actually the case*.

The appointment of phozdar was generally held by one of the Nabab's nearest relations or confidential friends ; to him it was in fact a jagheer, and little more was expected by Government than a few choice elephants, some chunam, oranges, and birds of handsome plumage.

The phozdar, being followed by a multitude of needy dependents, was liberal in his gifts without expense to himself, and never failed to bestow upon them large tracts of lands upon a charity tenure under his own seal. It must, of course, be supposed that the highest spots most capable of cultivation were pointed out, and the practice continued so being that little remains to the zemindars but lands which bear a precarious crop and are liable to be destroyed by the inundations so frequent in this part of the country. The validity of these grants have never been disputed by our Government, and this is one of the reasons why Sylhet yields a revenue so very disproportionate to its extent. The constant disputes which subsist between the landholders of every denomination, and the boundaries of each individual being in a great measure undetermined, will always be a bar to the general improvement of the country by the extension of cultivation, until the evil is remedied by a general Husbabood, which I am convinced would not be objected to either by the zemindars or other landholders.

Holland's
settlement.

Formerly the revenues of Sylhet never exceeded five-lacks of cawns, land to the amount of three lacks more where allotted for the purpose of keeping up a military establishment ; and Mr. Holland, when deputed to form a settlement in 1776, confirmed the former ; and by resuming the chakeran lands increased the jumma of the district to 8,00,101 cawns, which from the long experience I have had I am convinced is an equitable assessment and as much as the district can afford to pay, after deducting a reasonable advantage which the cultivator has a right to expect for his trouble. This is on a supposition that he reaps the produce of his industry. But I must at the same time remark that the profits arising to the cultivator in one year will by no means enable him to answer the demands of Government the succeeding year, provided he is deprived of the produce of the lands from any unforeseen

* See Fifth Report from the Select Committee on the Affairs of East India Company, 1812 (edited by Straininger, 1917), Volume II, page 376 et. seq. Grant contended that under Muhammad Reza Khan's administration there had been an enormous defalcation in the Sylhet revenues.

casualty. In this case Government must show him that indulgence his necessities require by relinquishing part of their claims. I am particular on this subject because one year out of four I have always found the revenues greatly affected by inundation.

In 1783, Gayaram Miter, an inhabitant of Calcutta, totally unacquainted with the capability of the district, farmed the whole at an increase of 3,000 rupees, only part of which was realized to the great distress of the inhabitants.

From my repeated representations on this subject and the effects of the late inundation, you have been pleased to confirm the present settlement 50,000 cawns less than Mr. Holland's. If the district does not experience the same calamities before the commencement of the new year, and the burrow crop is got in, the 50,000 cawns may again be added to the jumma; and, if you approve of it, I am of opinion the settlement made by Mr. Holland may be confirmed as permanent for a term of years. In this case, with a view to promote industry and cultivation, it will be determined that no alteration tending to the increase or decrease of rents shall take place in any particular pergunnah during the fixed period. This will without doubt be attended with the most beneficial effects, but permit me to observe that in no part of the country, or perhaps in the whole world, are the lands so fluctuating in their temporary value as the lower districts of Sylhet—first owing to the frequent inundations and secondly to whim, caprice and unsettled disposition of the ryots. They have no hereditary habitations or are attached to these native homes as in other parts of the country. Their dwelling consists of a wretched hovel which together with their family they move at pleasure, and a pergunnah covered with small villages to-day often appears depopulated the next. The inhabitants remove without assigning any cause, often without other reason than to evade payment of their rents. I mention this circumstance as a proof that, notwithstanding all the advantages of a permanent jumma to the cultivator, it must be attended with some loss to Government, for the revenues can never be fully realized owing to casualties of this and other kinds, but the deficiency ought not to be considerable or assigned as an argument why the system ought to be rejected.

Nothing can possibly tend so much to promote or encourage agriculture as the plan you propose of obliging the zemindars to give fixed pottahs to their ryots, but I need not point out to you the difficulty, if not the impossibility, of carrying this into execution at Sylhet, where the Collector must, in addition to the laborious duties of his station, enforce the obedience of 5,000 petty zemindars, many of whom either reside in hills or in marshes so inaccessible as almost to render them masters of their actions. Pottahs they seldom or never give. The wretched ryott labors under a thousand modes of oppression.

The general way of collecting the rents is by attaching the grain upon the ground until such time as they pay. There is seldom even a fixed demand, the value of the crop and ability to pay being only considered; and they are left just a bare subsistence for themselves and families. With a view to redress these grievances, in my letter of the 27th March, I proposed to reduce these petty tyrants to the footing of ryotts and to incorporate all the pergunnas in the district into ten capital kuowdahs under the management of a like number of the most ancient and most respectable zemindars. You did not disapprove of this plan, but thought the

the measure too harsh to be carried into execution without the general consent of the present zemindars. This never possibly could be obtained. Permit me to mention one other mode which may be adopted without the same objection.

Proposed
reform.

To each of the petty pergunnahs there are from 10 to 100 partners, all of whom assume the title of zemindars and prey upon the industry of the ryotts. Instead of continuing them with the same authority as heretofore, they may enjoy their neez jut or comar lands, which will afford them an independent maintenance, but let the Collector be authorized to select from among them the most responsible and intelligent man who shall be vested with full authority to transact the whole business of the pergunnah and to give pottahs to the ryotts and answer the demands of Government. The authority being vested in the hands of one man will be productive of one of the most salutary effects. It will put an end to all disputes among the partners respecting the division and extent of property. The waste lands will be cultivated; and the collector will have it in his power, not only to enforce your orders respecting pottahs, but to redress the ryott where he has been actually aggrieved.

The Cerbarakar* will be called upon to establish a n'rick bundar in his outcherry in the manner you propose, specifying the proposition of the several taxes levied from the ryotts under his jurisdiction. At the end of every year whatever profits may remain after payment of the revenues to be divided among the partners in proportion to their respective shares of the jumma.

I likewise would propose to establish such a check upon the manager as will as effectually prevent his abusing the trust he is in encharged with.

Putwari's
office.

The office of putwary, or mofussil register, was originated under the immediate control of the canongoes. From the records in his possession he was competent to give every information to the phozdar or collector respecting the jumma or property of the lands. For thirty years past the office has been totally neglected and is generally held by the very zemindars against whom the check ought to lay.

I therefore would propose that the office be now modelled by the canongoes and put under their immediate management: the putwary to be immediately recommended by them and confirmed by perwannah from the Collector: this office to be called a mocavil duffer, and kept in the same place with the cerbarakar's outcherry. Every paper that is issued, the amount of daily collections, and remittance of revenue to be registered by him, as also every pottah to the ryotts which will not be valid without his signature. All these papers to be transmitted twice a year to the canongoes' outcherry at Sylhet.

It must depend upon you to determine whether the lands, held by the former putwaries as a recompense for their trouble, shall be confirmed to them or not. I must however observe that they are of little value and not an object worth the attention of Government. I therefore would recommend their being continued upon making over the duffer; but, in future, the putwari ought to be restricted from purchasing renting or having any concern whatever in lands within his own district, but to receive as compensation for his trouble an established fee or such a salary as the pergunnah can afford to pay. I have ordered the canongoes to prepare the form of pottahs, but permit me to mention that it will not be productive of the desired effect if the former system continues.

* Cerbarakar, estate manager.

I must mention to you that many of the zemindars have of late, from a conscious knowledge of their incapacity, given their lands in farm for a term of years to inhabitants within the town of Sylhet. This mode I by no means disapproved, because I have found from experience that a talook under the management of one man is infinitely better conducted than when divided among seventy. Such particular instructions as you think proper to give respecting these farmers will be punctually attended to.

Although I recommend Mr. Holland's jummas as the most equitable to form a permanent settlement, some few alterations must take place, but whenever a deduction is made, a proportional increase will follow elsewhere, and the reasons be particularly assigned for the necessity of measure.

Exd.

J. D.

I have, etc.,
ROBERT LINDSAY.

Revenue Board.

A true copy.

B. APLIN,
Secretary.

No. 295.

BENJAMIN APLIN, ESQ.,

Secretary to the Board of Revenue, Fort William.

SYLHET:
26th November 1787.

SIR,

I beg you will be pleased to inform me whether the 53rd article of the Revenue Regulations to persons of every denomination under the British Government, or whether it is only intended to prevent zemindars, talookdars and from disposing or alienating of their lands.

You will oblige me by informing me whether previous sanction of the Board of Revenue is necessary for the disposal of lands in the town of Sylhet.

I have, etc.,
WM. HYNDMAN,
Acting Collector.

No. 296.

TO JOHN WILLES, ESQ.,

REVENUE DEPARTMENT:
The 28th November 1787.

(Received the 7th December.)

SIR,

I am directed to inform you that the Governor General in Council has ^{Appointment} been pleased to appoint you Collector of Sylhet with the established allowances ^{John} in the room of the Honorable Robert Lindsay.

SYLHET DISTRICT RECORDS.

You will receive such instructions as may be necessary for your guidance from the President and Members of the Board of Revenue.

I am, etc.,

E. HAY,

Secretary to Government.

—
No. 297.

To MATTHEW DAY, Esq.,

Collector of Dacca.

SYLHET :

30th November 1787.

SIR,

I have the pleasure to transmit you under cover a bill of exchange drawn by the contractor's agents for sicca rupees 6,212-14-11-3 at three months' sight.

I am,

SIR,

Your most obedient, humble Servant,

WM. HYNDMAN,

Acting Collector.

No. 298.

To JOHN EDWARD HARRINGTON, Esq.,

Deputy Accountant General,

Revenue Department, Fort William.

SYLHET :

30th November 1787.

SIR,

I have the pleasure to acknowledge your address to the Collector under date the 20th instant, received to-day, covering the Sylhet treasury account for June 1787, which, agreeable to your desire, I now return you, as by the compliance with the orders contained in your letter of the 20th July it appears this establishment is now two months in arrears to the public native establishment instead of one. I request you will be so good as to inform me whether I may be permitted to charge an additional month in my treasury account for December and for what month I am allowed to charge.

I am, etc.,

WM. HYNDMAN,

Acting Collector.

No. 299.

TO WM. HYNDMAN, Esq.,
Sylhet.

MOHENSING :

The 1st December 1787.

[Received 22nd December.]

SIR,

I have received your letter of the 29th complaining of Mahomed Jea and of the Chowdries of Aurungpore for having plundered by his slaves several other villages in the Dinarpore Pergunnah. I have, in consequence, summoned him to answer to the charge, he having requested to be heard by me in his defence—an indulgence I could not in justice refuse him. I, therefore, intend to take his account of the affair in writing, and to transmit it to you, and, should it be possible therefore, to ascertain the first aggressors and the damages sustained, I will take care should Mahomed Jea.....to blame that he shall be made amply to indemnify the sufferers and otherwise be severely punished.

I am, etc.,

W. WROUGHTON,

Collector.

No. 300.

TO JOHN WILLES, Esq.

REVENUE BOARD,

CALCUTTA :

The 7th December 1787.

(Received the 13th December)

SIR,

I am directed by the Board of Revenue to inform you that the Hon'ble Board, on the 28th ultimo, appointed you to succeed the Hon'ble R. Lindsay in the office of Collector of Sylhet, who has been directed to deliver over to you charge thereof, so soon as he shall have furnished some information required of him by the Governor General in Council respecting the Cossahs. You will, of course, attend one of the Judges of the Supreme Court to take the prescribed oath.

I am, etc.,

B. APLIN,

Secretary.

No. 801.

TO THE HON'BLE ROBERT LINDSAY,

Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 7th December 1887.

[Received 21st December.]

SIR,

Lindsay to
report on the
Khassas.

We have received your letters of the 1st and 16th October and of 14th of November with their enclosures, which having been submitted by us to the Hon'ble Board, we have to acquaint you that your resignation of your office has been accepted, and Mr. John Willes* appointed thereto; but that, previous to your delivering over charge to that Gentleman, it is the directions of His Lordship in Council that you furnish a particular description of the Cossenshas, the nature of the country they inhabit, and their peculiar habits of life, reporting, at the same time, whether they might not be induced by lenient measures to coupon in an orderly manner to regular Government, and whether for this purpose such means and regulations would be effectual as were used with respect to the people inhabiting the Hills of Boglepore and Rajemahl.

The regulations above alluded to, not being among the records of this Department, they cannot be immediately transmitted to you, but shall so soon as obtained from the Governor General in Council. In the mean time we shall be glad to receive from you any plan which, in your judgment, may appear well adapted to accomplish the end proposed by the Hon'ble Board.

We are, etc.,
THOS. GRAHAM,
JOHN MACKENZIE,
RD. JOHNSON,
J. EVELYN.

No. 302.

TO JOHN SHORE, Esq.,

President, and Members of the Board of Revenue,

Fort William,

SYLHET:

The 12th December 1887.

GENTLEMEN,

Securities.

I have received your letter to the Collector under date the 20th ultimo. Permit me to inform you that no security has been taken from the farmers for 1891.

I have, etc.,
WM. HYNDMAN,
Acting Collector.

* Willes seems to have been holding some judicial post in Calcutta at the time of his appointment to Sylhet.

No. 303

JOHN SNORE, Esq.,

President, and Board of Revenue

CALCUTTA

14th Decr 1877.

GENTLEMEN,

I am duly favoured with your letter of the 7th instant informing me that you have been pleased to accept my resignation

In obedience to your directions I beg leave to acquaint you that the Cosseahs inhabit that tract of mountainous country from Lohour, the north-west extremity of Sylhet, to the eastern boundaries of Cachar. The mountains, according to Kennel's calculation, are 1,200 yards high so perpendicular as to be inaccessible to a foreign enemy, and every part of them set beyond the Company's provinces. The Cosseahs call themselves Gentoos,* but they eat and drink everything presented to them, and excepting that they burn their dead, their manners do not bear the smallest affinity to the Gentoos of Bengal. The Khassas

Every chief of a village styles himself Rajah† and has an independent government within his boundaries. In appearance they greatly resemble the Malays, and their description is much the same, being revengeful and deliberate in their resentments, and never forgive an injury until they have ample satisfaction, but it is a long time before they come to an open rupture with their adversary so as to decide the difference by the sword.

The women, as is the case with most savage nations do all the drudgery and bring down from the mountains various articles of trade consisting chiefly of Assam cloths, and iron, cotton and different fruits. In return they carry back salt, rice, dry fish, and ... in considerable quantities. The men of each tribe accompany the women with arms to defend them from insult. They are perfectly independent in their ideas. I have often met the Rajahs and principal people by appointment, but if it is not upon a footing of perfect equality, they decline the visit: they allowed me no superiority of rank, and are highly tenacious of their own consequence. During the eleven years I have resided at Sylhet they never entered the district but twice in arms, and both times it was occasioned by a supposed indulgence to one of their tribe, men, women and children being indiscriminately put to death. They shewed themselves a barbarous enemy and for a short time were formidable, most of the Rajahs having united in one general confederacy. Upon the whole, they are a good set of people with principles far superior to the inhabitants upon the low lands. There is a tract of country eight miles broad extending from the Surma river back to the mountains, and about forty miles in length inhabited by Bengallees and a mixed race between them and the Cosseahs—a most degenerate people with the vices of both united. It is likewise a receptacle for thieves, dokoys and bad men of every description, who are tributary to the Cosseahs. These are the people who are occasionally so

* i.e., Hindus. Lindsay's statement is an error.

† Siem is the Khass term.

troublesome to the district, and in their incursions but a very small proportion of the inhabitants of the mountains accompany them. Upon my first arrival at Sylhet I found them so insolent as to encamp upon the banks of the river and plunder every boat that passed to, or from, Sylhet. Lenient measures had no effect whatever, and I learnt from experience that immediate retaliation by following them back to their own country was the only means of keeping them within bounds. This was never attempted during the Mogul Government, but I found it attended with every good effects I wished for, and of later years they have been perfectly quiet. The people bordering upon Cachar, together with some of our own zemindars, have sometimes ventured to take up arms, but were immediately chequered.

My opinion is that it will tend to no purpose whatever establishing a corps the same as at Boglepore. The present establishment is full adequate to the defence of the district.

I have, etc.,

R. LINDSAY.

APPENDIX.

Extract of a letter from the Right Hon'ble the Governor General in Council, dated the 18th January 1788, and recorded in the Proceedings of the Board of Revenue under date the 18th of the same month.

It does not appear to us from the account furnished by Mr. Lindsay that the situation of the Cosseahs is sufficiently similar to that of the inhabitants of the hills to admit of the same mode of civilization that was successfully adopted by Mr. Cleveland* when Collector of Boglepore, but we are of opinion that it ought to be attempted as far as possible by the Collector of Sylhet in respect to the inhabitants of the tract of low country, described by Mr. Lindsay, by encouraging the principles to such a familiarity of personal intercourse with him as may lead gradually to the introduction of an influence that may prevent the disorders which now subsist there, and we desire that you will send the necessary orders in consequence to Mr. Willes.

REVENUE BOARD.

A true extract.

B. APLIN,

Secretary.

* Correctly—Cleveland.

No. 304.

To MR. WM. HYNDMAN,

Assistant to the Collector of SYLHET.

REVENUE BOARD,

CALCUTTA:

The 14th December 1887.

[Received 20th December.]

SIR,

Having submitted to the Governor General in Council copies of Mr. Lindsay's letters of the 14th and 16th ultimo regarding the conduct of the Cossahs, we herewith furnish you with a copy of the orders received thereon, which you are desired accordingly to carry into execution.

We are, etc.,

THOS. GILHAM,

JOHN MACKENZIE,

RD. JOHNSON.

ENCLOSURE.

Extract of a letter from the Right Hon'ble the Governor General in Council, dated the 7th December 1887, and recorded on the Proceedings of Board of Revenue under date the 11th of the same month.

The depredations stated by Mr. Lindsay appear rather to have been occasioned by the pressure of extreme distress than any other cause, but as the cruelties perpetrated by them were as wanton as barbarous, and cannot be justified by the plea of distress, we desire that you will cause the prisoners taken to be delivered over to the Fowzdary Court for trial and punishment on proof.

The detachment under Lieutenant Davidson appears with great propriety to have been recalled by the Collector: and as sufficient force has been stationed to prevent further depredations, we have no further directions to give you in addition to those we transmitted you on the 20th ultimo, but in order to mitigate the distress prevailing in Sylhet we desire that you will ascertain if assistance cannot be given to the inhabitants by sending grain from some part of the Dacca or other districts; and, should this be practicable, we authorize you to instruct the Collector to purchase and despatch a quantity, not exceeding twenty thousand maunds, to be disposed of in places where the distress is most urgent, and at a rate which may secure the Company our loss on the sale, unless the inhabitants should otherwise be unable to pay for it, in which case we authorize the Collector to sell the grain at a price below the cost in such a measure as may afford the relief intended by this measure.

REVENUE BOARD.

A true extract.

B. APPEL,

Secretary.

No. 305.

CIRCULAR.

TO THE HON'BLE ROBERT LINDSAY,
Collector of Sylhet.

REVENUE BOARD,
CALCUTTA :
The 14th December 1787.

[Received 28th December.]

SIR,

To encourage the transportation of grain for the relief of such parts of the country as have suffered by the late season, the Right Hon'ble the Governor General in Council has been pleased to approve of a temporary suspension of all duties on grain.

To prevent, however, a repetition of the former pleas for deductions made on a former occasion, you will notify that it is not meant to annul the usual gunge duties, which are a part of the established revenues.

We are, etc.,
THOS. GRAHAM,
JOHN MACKENZIE,
RD. JOHNSON.

No. 306.

TO WILLIAM WROUGHTON, ESQ.,
Collector of Momensing.

SYLHET :
15th December 1787.

SIR,

Boundaries
disputed

Some time ago Mr. Lindsay wrote to you respecting a dispute between the farmer of Beejoorah and one of the chowdries of Badessore concerning the boundary of the respective pergunnahs. This complaint was investigated many months ago, and I have the pleasure to send you herewith a copy of the letter Mr. Lindsay wrote to the Board of Revenue on that occasion for your information, as also a petition presented to me by the farmer of Beejoorah, as you will perceive from the reason submitted to the Board of Revenue that the land in question appertains to Beejoorah. I will be obliged to you to order the Badessore chowdree to desist from violence and to send a burkhaest to the peon stationed there by your orders.

I am, etc.,
WM. HYNDMAN,
Acting Collector.

No. 307.

JOHN SHORN, Esq.,

President, and the Members of the
Board of Revenue, Calcutta.

SYLHET :

17th December 1787.

GENTLEMEN,

It is with infinite reluctance I intrude upon the leisure of your Board to lay ^{Omaid Rezah.} before you a complaint against Omaid Rezah, the zemindar of Bannyaohang, who has only paid 5,000 cawns of this year's revenue to the end of Aughan ; and, though every reasonable indulgence has been granted him, he still persists in withholding his payments. Every endeavour on my part to compel him having proved fruitless, I am therefore laid under the necessity of submitting this representation to your consideration. Permit me also to remark, as he is the most considerable landholder in this district, this conduct has had considerable weight with others to follow his example, by which the collections have been impeded. I request to be favoured with your orders, and have the honour to be with respect.

WM. HYNDMAN,

Acting Collector.

No. 308.

To MR. W. HYNDMAN,

Acting Collector of Sylhet.

REVENUE ACCOUNTANT'S OFFICE :

17th December 1787.

SIR,

I have received your letter of the 30th November.

The mistake of the native establishment being two months in arrears may be rectified in the accounts of the Sylhet Collectorship for the present months, ^{Accounts.} by charging for August and November, but it will be necessary to explain that the allowances of native establishment inserted for the current month in the Sylhet accounts were in fact for the preceding month as will appear on a reference to the Sylhet accounts for January 1786 and August 1787.

I have, etc.,

J. E. HARRINGTON,

D. A. R. D.

No. 309.

To JOHN WILLES, Esq.,
Judge of the Dewany Adawlut at Sylhet.

SUDDER DEWANY ADAULT.

18th December 1787.

[Received 29th December.]

SIR,

As my duty will require me to report the receipt of the accounts of the Commission money and abstract registers from the several Dewany Adauluts, and to notice all instances of neglect in any of these respects to the Right Hon'ble the Governor General in Council, immediately after the close of the present month, permit me to remind you of the necessity of your transmitting to me all accounts, money and abstract registers that may remain due from your Court up to the 31st December, so as for me to receive them by the end of January following.

I am, etc.,*

B. CRISP.

No. 310.

To MR. JOHN WILLES,
Collector of Sylhet.

REVENUE DEPARTMENT,
COUNCIL CHAMBER:

The 19th December 1787.

[Received do. do.]

SIR,

Surgeon
withdrawn.

I am directed to acquaint you that, in consequence of your representation to the Governor General that a Surgeon is not wanted at Sylhet, Mr. William Davidson has been withdrawn from that station.

I am, etc.,

E. HAY,

Secretary.

No. 311.

To GEORGE SHEE, Esq.,†
Magistrate of Dacca.

SYLHET:

24th December 1787.

SIR,

Faujdar.

As no darogah of the phougedary has been yet appointed by the Naib Nazim to this station, I have sent under charge of two sepoys 12 persons with

* See Bengal Past and Present, Volume XIV, pages 218-217.

† Afterwards a baronet. See Buxteed Echoes of Old Calcutta.

the proceedings had in each case to be reported by the darogah of your Court to the Naib Nazim, one stands charged of murder, six for dacoiting and five for theft.

I am, etc.,
W. HYNDMAN,
Acting Collector.

No. 312.

To MR. WILLIAM HYNDMAN,
Assistant to the Collector of Sylhet.

REVENUE BOARD,

CALCUTTA :

The 28th December 1787.

[Received 22nd January 1788.]

SIR,

Mr. Willes having been appointed to the office of Collector of Sylhet, vacated by the resignation of Mr. Lindsay, we desire you will deliver over charge thereof to him immediately on his arrival, with all the records and documents belonging thereto.

We are, etc.,
JOHN MACKENZIE.*
RICHARD JOHNSON.†

No. 313.

To MR. JOHN WILLES,
Collector of Sylhet.

COUNCIL CHAMBER,

PUBLIC DEPARTMENT :

The 24th December 1787.

[Received 21st January 1788.]

SIR,

I am directed to desire that you will prepare and transmit as soon as possible a list of all the Europeans (not in the Company's service) who are resident under your charge, specifying the manner in which they are at present employed, and their general conduct and character, as far as may come to your knowledge.

* See *Bengal Past and Present*, Volume XIV, page 216

† See Sydney Grier. *Letters of Warren Hastings to his Wife*, page 204.

You are farther directed to apprise them at the same time that, after the 1st of next month, no European, being a British subject not in the Company's service, will be suffered to reside in the interior parts of the country without having obtained the particular licence of the Government.

I am, etc.,

E. HAY,

Secretary to Government.

No. 314.

TO MR. JOHN EDWARD HARRINGTON,

Deputy Accountant-General,

Revenue Department, Fort William.

SYLHET.

The 26th December 1787.

SIR,

Sibanda

I have received your letter under date of the 10th instant. Be pleased to inform the Commissary General that Sylhet is not a military station, there is a seebundee allowance of Rs. 1,360 per month for the protection of the district, which is drawn and appropriated by the Collector and is charged in the accounts transmitted to your office monthly under the head of Charges General. Lieutenant Davidson draws Rs. 286 per month which is also charged in accounts under the article of charges collection.

I have, etc,

WM. HYNDMAN.